

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

England & Wales · Charity number 1051681

## Details

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**Other names** AMNESTY INTERNATIONAL UK CHARITABLE TRUST

**Status** Registered

**Legal form** Charitable company

**Company number** [03139939](#)

**Registered** 1996-01-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Amnesty International UK Section Charitable Trust  
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London  
WC1X 0DW

**Phone** 02070331784

**Email** [amnestycompany.secretary@amnesty.org.uk](mailto:amnestycompany.secretary@amnesty.org.uk)

**Website** [www.amnesty.org.uk](http://www.amnesty.org.uk)

## Activities

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**Objects:** TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS ("UDHR") AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND IN REGIONAL CODES OF HUMAN RIGHTS WHICH INCORPORATE THE RIGHTS CONTAINED IN THE UDHR AND THOSE SUBSEQUENT CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS:-(A) MONITORING ABUSES OF HUMAN RIGHTS;(B) OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE;(C) RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE;(D) RESEARCH INTO HUMAN RIGHTS ISSUES;(E) EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS;(F) PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;(G) CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW;(H) COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION;(I) RAISING AWARENESS OF HUMAN RIGHTS ISSUES;(J) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS;(K) PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;(L) INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; AND(M) ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.

**Activities:** Amnesty International Promotion of Human Rights (including Human Rights education, research and related activities)

## Classification

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- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

## Geography

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- Burkina Faso
- Greece
- Northern Ireland
- Scotland
- Senegal
- Sierra Leone
- South Africa
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,142,000	£24,547,000	£13,367,000	160
2023-12-31	£22,827,000	£23,097,000	£13,772,000	157
2022-12-31	£24,142,000	£22,624,000	£14,042,000	157
2021-12-31	£22,307,000	£20,504,000	£12,524,000	148
2020-12-31	£19,488,000	£19,982,000	£10,721,000	146

## Trustees

Name	Role	Appointed
Alexander Malise Ruthven		2025-12-01
Caroline Mary Sarah Baker		2024-12-01
David Keen		2023-05-20
Dr Henrietta Frances Blackmore		2025-07-01
Duaa Abdulal		2025-04-01
Frederica Nisha Kumari De Silva		2020-07-11
George Graham		2005-09-01
Helen Horton		2022-10-08
IAN MCLEAN ADAMS		2023-05-20
Keyana Kasujja		2025-09-01
Mandeep Rupra		2024-12-01
Shirah Zirabamuzale Mansaray		2021-07-21

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

England & Wales - Charity number 1051681

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# Accounts

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

Financial statements for the year ended 31 December 2024

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2024**

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2024**

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## Legal and administrative information

### Full name and registered address of the charity

Amnesty International UK Section Charitable Trust  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

### Status of the charity

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

**Charity registration number - England & Wales** 1051681  
**Charity registration number - Scotland** SC039534  
**Company registration number** 03139939

### Secretary and registered office

Tim Hancock - appointed 12 August 2023  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA  
e-mail amnestycompany.secretary@amnesty.org.uk

### Trustees

Andrew Lines <sup>(D,F)</sup> - Chair	Helen Horton <sup>(B,D,E,G,*)</sup>
Frederica De Silva	David Keen <sup>(A,F)</sup>
Awmaima Amrayaf <sup>(B,G)</sup> - resigned 21 July 2024	Ian McLean Adams <sup>(A,D)</sup>
Shirah Mansaray <sup>(B,E,F)</sup>	Caroline Baker <sup>(E)</sup> - appointed 1 December 2024
Helen Moulinos <sup>(C,E)</sup> - resigned 6 December 2024	Mandeep Rupra - appointed 1 December 2024
Senthorun Raj <sup>(D,G,*)</sup> - resigned 22 July 2024	

\* member of the Board of Amnesty International United Kingdom Section

Sub-Committee membership for all or part of 2023

- A - Finance Audit and Risk Sub-Committee
- B - People, Culture, Inclusion and Safeguarding Sub-Committee
- C - Building a Powerful Movement Sub-Committee
- D - Nominations Sub-Committee
- E - Campaigns and Impact Sub-Committee
- F - Grants Sub-Committee
- G - Safeguarding Sub-Committee - merged with the People, Culture and Inclusion Sub-Committee May 2024

### Chief executive and other key management personnel

Sacha Deshmukh	Chief Executive Officer
Sotez Chowdhury	Director of Activism and Education (from 17 June 2024)
Andrea Jones	Interim Director of Mass Market Fundraising (from 1 August 2024)
Kerry Moscogiuri	Director of Campaigns and Communications
Marion O'Donnell	Director of Major Funding Partnerships (from 1 June 2024)
David Prince	Director of People and Culture
Dallan Cunniffe	Director of Data, Finance and Infrastructure

**Bankers** Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN  
**External auditors** BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA  
**Solicitors** Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2024

### Trustees' Report

#### 1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights and the range of international covenants, treaties and laws which flow from the rights set out in that declaration. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat ("the IS") which is the hub of the movement's global human rights expertise and provides support for global governance structures. The IS consists of two companies – Amnesty International Limited and Amnesty International Charity.

Amnesty International in the United Kingdom is part of the worldwide Amnesty International movement. There are two active legal entities:

**Amnesty International United Kingdom Section ("the UK Section")** - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the Global Assembly of Amnesty International and by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by raising awareness of human rights, educating on the importance of human rights, campaigning for observance, and opposing violations, of human rights and supporting many thousands of activists in the UK in their own campaigning on human rights issues. The UK Section has a licence to use the Amnesty International name and logo in the United Kingdom.

**Amnesty International UK Section Charitable Trust ("the Trust")** - a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights. This includes funding Amnesty International Limited and the UK Section, and other organisations, to conduct a range of relevant charitable activities in relation to the protection of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty International name and logo in the United Kingdom.

#### 2. Governance and management

The Trust is a registered charity and a company limited by guarantee and is governed by its Trustees (who are the Directors and Members). The Trust is independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

The Trust is governed by its Articles of Association. Trustees are appointed for a three-year term, and under the Articles of Association can serve for a maximum of two consecutive terms. They are then eligible for re-appointment after an interlude of three years. The Trustees meet at least four times each year.

The Trustees are generally very familiar with human rights and the work of Amnesty International. Induction training is provided for new Trustees, which covers their responsibilities and statutory duties.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Trustees Report for the year ended 31 December 2024

All the Trustees give their time voluntarily and receive no benefits. Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2023: £8k).

To support our independence, we do not seek or accept money from governments other than for our human rights education work. We have not received government funding since 2020 when the Trust received final funds from the Department for International Development (dissolved in 2020; now the Foreign, Commonwealth and Development Office) for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now continuing to 2026 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **People, Culture, Inclusion and Safeguarding Sub-Committee**, a joint committee of the UK Section and the Trust. It provides strategic human resources advice and oversight, supports our work on inclusion, diversity, equity and anti-racism and supports culture change. It also monitors and advises on safeguarding, supporting policy development and oversight of its implementation.

The **Building a Powerful Movement Sub-Committee**, a joint committee of the UK Section and the Trust. It serves to support the trustees in monitoring and supporting the growth and impact of human rights activism in the UK.

The **Nominations Sub-Committee**, a joint committee of the UK Section and the Trust. It assists the Board in making decisions on governance appointments including seeking out appropriately qualified candidates for elected and appointed positions on the Board, its sub-committees and other appointments as required.

The **Campaigns and Impact Sub-Committee**, a joint committee of the UK Section and the Trust. It aims to improve the effectiveness of our human rights and campaigning work by providing support and scrutiny on monitoring, evaluation and learning across our campaigns.

The **Grants Sub-Committee**, a committee of the Trust. It assists the Trustees in making decisions to approve the release of funds. Their work includes ensuring that the appropriate degree of oversight is taken when assessing grant applications; reviewing and monitoring new and existing grants; assessing potential funders and approving the release of funds.

A full list of members of the sub-committees can be found on our website:

<https://www.amnesty.org.uk/subcommittees>

In the performance of their duties, the Trustees have considered the principles of the Charity Governance Code (the Code), together with the relevant components of Amnesty International's own global Core Standards, a set of governance standards adhered to by Amnesty sections and structures across the movement. Trustees are familiar with the requirements of the Code and seek to ensure that their governance reflects the essence of the Code.

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2024

### 3. Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustees are not aware of any relevant audit information of which the auditors are unaware.

### 4. Policy on pay for employees including senior staff

The Trust operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises, using established salary surveys, to help set our pay rates (which are subject to negotiation with our recognised trade union).

We commit to paying staff a fair salary that is competitive within the charity sector, proportionate to the complexity and responsibilities of each role, and in line with our charitable objectives.

We are accredited by the Living Wage Foundation and committed to three key principles for pay:

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST Trustees Report for the year ended 31 December 2024

- equality/fairness;
- responsible financial management; and
- market competitiveness in line with the wider charity sector.

We tracked or exceeded the Living Wage Foundation rates in 2024.

We acknowledge that debates over pay – and executive salaries, in particular – are important and reflect genuine public concerns. We are committed to achieving the right balance between recognising these concerns while ensuring our salary levels help attract the talent we need to run an effective and efficient organisation.

The Trustees delegate the day-to-day running of the organisation to Chief Executive and senior management team of executive directors, who are considered the key management personnel. Compensation for all executive directors employed at the Trust in the year ending 31 December 2024 are detailed here.

We disclose all staff whose pay is more than four times higher than the lowest paid employee, in 2024 there were three such members of staff. In 2024 our Chief Executive Officer was paid a full-time equivalent annual salary of £131,122 (£131,122 in 2023). The pay ratio of our CEO's pay to the pay of our lowest paid employee was: 5.1:1 (5.3:1 in 2023). Two of the key management personnel included overleaf had a pay ratio to our lowest paid employee of over 4:1. These staff are key to the running of the organisation and are paid at a competitive rate in line with the wider charity sector, to ensure we are able to attract and retain the best staff to these positions.

During 2024, there was a change in our senior management team structure, with the Director of Fundraising post dis-established and replaced by two new posts, the Director of Mass Market Fundraising and the Director of Major Funding Partnerships.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2024**

Position	Responsibility	Actual gross salary* 2024	Full time Equivalent Annual Salary	
			2024	2023
<b>Chief Executive Officer</b> Sacha Deshmukh	Provides overall leadership to the organisation, working with the board and Senior Leadership Team to shape our goals and ensure that we achieve them	£131,122	£131,122	£131,122
<b>Director of Campaigns and Communications</b>	Responsible for Campaigns, Media and Digital Communications	£109,304	£109,304	£109,304
<b>Director of People and Culture</b>	Responsible for the recruitment, support and development of our team of staff and volunteers, and for initiatives to improve our people management capabilities and employee experience	£105,803	£105,803	£101,739
<b>Director of Data Finance and Infrastructure</b>	Responsible for management of our finances, risk, data and insight and for our facilities and technology to enable maximum impact for human rights	£101,066	£101,066	£97,180
<b>Director of Activism and Education*</b> Joined 16/06/24	Responsible for building a powerful movement of human rights activism in the UK	£52,641	£97,180	£0
<b>Director of Fundraising</b> Departed 30/11/23	Responsible for engaging the UK public to provide financial support	£0	£0	£109,304
<b>Interim Director of Mass Market Fundraising*</b> Internal appointment 01/08/24	Responsible for engaging the UK public to provide financial support	£83,912	£97,180	£0
<b>Director of Major Funding Partnerships*</b> Internal appointment 01/06/24	Responsible for engaging Institutional funders, corporates and high net worth individuals to provide financial support	£88,942	£97,180	£0

\* The difference between full-time equivalent annual salary and actual gross salary arose as a result of the individuals joining or changing role part way through the year.

The above figures show salary only. Redundancy and termination costs are not included. Additional

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2024**

employer costs of National Insurance, Pension Contributions and Childcare Vouchers totalled £137,831 (2023: £142,824).

**5. Thank you**

The supporters and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

This report is now approved by the Board and signed on its behalf by:



Andrew Lines, Chair  
15 May 2025

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2024**

## **Strategic Report**

### **1. Key objectives and statement of benefits**

All the Trust's activities focus on delivering human rights benefit both to specific individuals and to the public in general. The Trustees believe that promoting general awareness of human rights, creating cultural support in favour of human rights, campaigning to prevent or end human rights abuses and encouraging supporters to take action, provides universal benefits.

In addition, a key objective of the Trust is to maximise the long-term funds available for grant making activities in support of such human rights benefits.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives they have set.

The Trust's objectives and the activities that flow from them are aligned to those summarised in the Charity Commission's guidance publication RR12 – The Promotion of Human Rights.

### **2. Key activities**

The Trustees recognise the importance of Amnesty International's human rights work across the globe in securing the Trust's income, mainly from contributions from individual supporters from across the UK, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to the International Secretariat. The Trust also funds activity carried out by the UK Section. All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations within the Amnesty International movement whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

Through its grant making, the Trust supported a number of programmes in Scotland in 2024. That included campaigning for individuals at risk, human rights education activities, and defending and strengthening human rights frameworks, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

### **3. Achievements and performance**

In 2024 we embarked on the third year of our 2022-2030 strategy. We were able to contribute toward many human rights victories and developments. In this section, we report on what was achieved against the priorities established for 2024.

Throughout 2024, the Trust continued to grant funds to a varied and dynamic portfolio of projects (either delivered by the IS around the world, or in the UK by the Section) and was able to do so underpinned by a strong framework of grant approval and reporting. Trust grant-funded activity delivered human rights activity both within the UK and internationally.

The Trust supports charitable work falling under the global strategic priorities of the Amnesty

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2024

International global movement and UK strategic priorities agreed with the UK Section. A total of £6m was granted by the Trust in 2024 to fund the UK Section, and £9.6m to fund international projects.

The International Movement has set out a mission for the strategic period 2022-2030 – to ensure that we are a catalyst inspiring, connecting and enabling a powerful movement of people committed to defending human rights globally. We have 2 priority areas, each with a number of areas of focus.

### **Priority 1 - freedom of expression and civic space**

By 2030, benefitting from expanded civic space, more people in more places under more circumstances – online and offline – are safely exercising their freedom of expression, under shelter of laws and regulations that protect them from violence, harassment, and unfair treatment.

### **Securing the right to peaceful assembly for all**

States expand and protect people's right to peaceful assembly, including in the digital space, in line with human rights standards, including through the legal and policy frameworks that govern law enforcement practices and accountability, and protect individuals from arbitrary detention and unfair trials, and from torture.

### **Strengthening freedom of expression and association**

States and corporations, including tech-giant corporations, have laws, policies and/or practices in place that uphold and protect freedoms of expression and association online and offline; states' and corporations' attempts to bypass their associated human rights obligations are successfully countered, while regulations relating to spyware, artificial intelligence, data protection, surveillance and access to information are brought in line with human rights standards.

### **Priority 2 - equality and non-discrimination**

By 2030, states and corporations are adopting and implementing human-rights consistent laws, policies and practices that address and prevent the root causes of inequality, effectively combat all forms of discrimination and provide human rights protections to those affected by the climate emergency.

### **Promoting gender and intersectional justice**

States have laws, policies and practices in place that advance equality of opportunity and public participation for those otherwise subjected to multiple, intersecting forms of discrimination; non-discriminatory enjoyment of sexual and reproductive health and rights is increased; prevention of and protections from gender-based violence and other hate crimes is strengthened and human rights-consistent measures are adopted to promote public participation of marginalized groups.

### **Strengthening rights to health, housing and social security**

States are taking concrete measures to uphold the rights of everyone - without discrimination - to health, housing, social security as key drivers of equality – maximising investment of available resources, removing discriminatory barriers protecting the rights of people from deleterious practices of corporate actors and adopting taxation measures that deliver on their human rights obligations.

### **Securing climate justice**

States phase out, and require corporations to phase out, polluting and other environmentally unsustainable policies and practices that negatively impact people's human rights, adopt human rights consistent clean energy policies and ensure a 'just climate transition' that secures racial and gender justice and the rights of all disadvantaged groups.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST Strategic Report for the year ended 31 December 2024

### **Protecting rights of refugees and migrants and people on the frontlines of crises**

States adopt measures that protect people against extreme forms of marginalization as a result of persecution and crises, including those that flow from or are worsened by the climate emergency. As part of such protection, States protect the rights of refugees and migrants to ensure equal and non-discriminatory access to rights in countries of transit and destination and provide safe and legal routes, including resettlement and community sponsorship schemes.

During 2024, The Trust made multiple grants to the International Secretariat including funding to advance work across several priority areas. Some highlights of those grants are set out below.

The *West And Central Africa Human Rights Impact* project represents an essential part of Amnesty International's goals to grow and strengthen the movement. Specifically, this work has supported nine Amnesty Sections to achieve human rights change. Examples include in Amnesty Senegal where legal assistance was provided to a young man who had been tortured by the security forces, and ended up in hospital. He won his case, and the security officer responsible was relieved of his command post before being brought before the courts. In Amnesty Burkina Faso, our support helped establish a National Forum of Human Rights Defenders. This forum is a space that has brought together more than 200 human rights defenders to discuss their roles and challenges in resolving the security crisis. Amnesty Guinea signed an agreement with the Ministry of National Education to bring Human Rights Education activities into schools.

The *Human Rights Academy* is an online platform which offers a wide variety of human rights courses in more than 25 languages. These range in length from 15 minutes to 15 hours and are freely available worldwide to learners of all ages. The Human Rights Academy is training a new generation of human rights defenders - strengthening the human rights movement through action-oriented education. The 'Tax and Human Rights' course that addresses economic justice resonated strongly in Kenya, where civil society groups have integrated the learnings into advocacy campaigns on taxation and social welfare.

The *Protecting Land and Climate Defenders* project has contributed to the protection of human rights defenders in the Americas. It has campaigned to promote decision-making and implementation of collective protection mechanisms for human rights defenders. It has focused on the right to protest in the Wet'suwet'en territory in Canada and supported the people defending it from the construction of the oil pipeline. The team engaged in capacity building exercises with Wet'suwet'en land defenders to share our knowledge and help expand their reach. Our Indigenous partners now have a better understanding of the human rights framework, and we uplifted their voices in a positive light. Amnesty designated the first-ever Prisoner of Conscience in Canada, which got media headlines for days. In Honduras, following campaigning by Amnesty and other organisations, the Supreme Court of Justice confirmed convictions against the perpetrators of the murder of Indigenous leader and environmental activist Berta Cáceres.

The *Gender and Racial Justice in Yemen* project has supported research, campaigns and advocacy work on the discrimination against women and girls and the impact of the mahram requirement on their rights. The team will also continue monitoring the international humanitarian law violations. In August 2024, the Huthi de facto authorities released the four remaining detained Baha'i individuals after being arbitrarily detained for more than a year at the Huthi-run security and intelligence detention centre in Sana'a, Yemen. In a message to Amnesty International, the representative of the Baha'is International Community thanked Amnesty for campaigning and contributing to their release.

Also in Yemen, on 25 December 2024, the Aden-based Specialized Criminal Court of Appeal acquitted

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST Strategic Report for the year ended 31 December 2024

journalist Ahmad Maher who had been sentenced by the Specialised Criminal Court to four years in prison following a grossly unfair trial on charges of disseminating false and misleading news, a crime that is not recognized under international law, and forging identity documents. Ahmad's brother and later Ahmad Maher thanked Amnesty International for spearheading the campaign for his release.

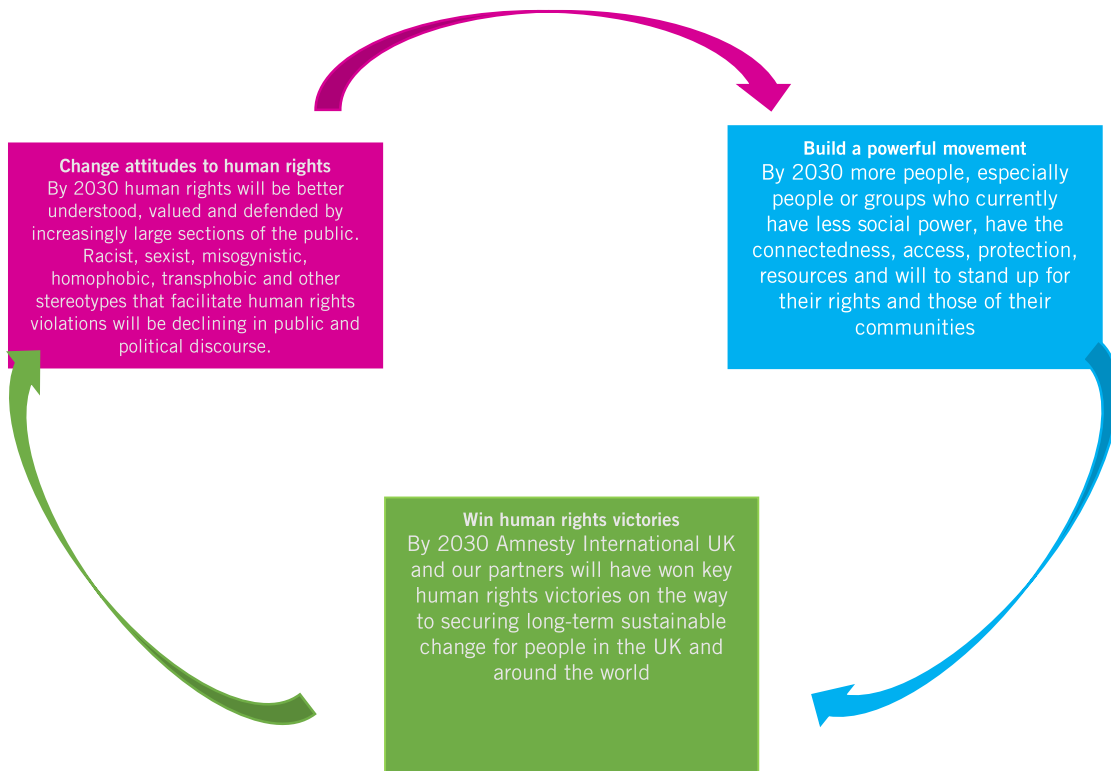
The *Be There* programme focuses on supporting people affected by crisis and conflict, enabling Amnesty to work where we deem we can effect change, and respond to crises and the resultant refugee movement. The work of our multi-disciplinary teams from on the ground investigations, to cutting edge research such as open-source investigations and satellite data analysis, highlights the often-horrific circumstances civilians are faced with in times of crisis. Amnesty's persistent advocacy contributed to shaping discussions on Haiti at the UN and among key international policymakers. By directly engaging with governments, human rights experts, and the media, we have played a crucial role in highlighting the urgent need for child protection and transparency in security interventions.

Three years after Amnesty's research exposed a shooting incident in Mozambique involving police and park rangers, those responsible were convicted in a trial. Our work spurred the national government to investigate and prosecute the case, highlighting how sustained advocacy and documentation can drive accountability and achieve long-term impact. The 'Aftermath: Injustice, Torture and Death in Detention in North-East Syria' report and advocacy gained concrete improvements. Authorities issued a landmark amnesty, releasing or reducing sentences for 4,200 Syrians. Prison conditions improved, with better access to food, water, medical care, and family visits. The report also influenced Belgium's UN intervention and spurred action on child protection, reintegration funding, and coordination.

Together, these initiatives reflect a coordinated and strategic approach to human rights advocacy—one that blends education, empowerment, direct intervention, and high-level advocacy. The impact is not only seen in immediate results (e.g., legal outcomes, policy changes) but also in the long-term strengthening of human rights infrastructure worldwide. The Trust's 2024 funding has played a pivotal role in expanding Amnesty's reach and effectiveness, ensuring that the movement is more resilient, inclusive, and responsive to the complex challenges of our time.

Our strategy for delivering human rights change in the UK was jointly developed with the UK Section, and sets out three inter-related goals, and a number of enabler strands of activity that are necessary to support our ability to deliver those goals most successfully. Grants were made to the UK Section in 2024 to progress work in these three goal areas:

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2024**



Within these goal areas the strategy sets out six priority issues for our human rights work (anti-racism, economic and social justice, freedom to speak out, human rights crises, human rights rulebook and people in danger) and three cross-cutting themes that cut across all six of these areas (climate justice, digital technology and big business). We achieve these goals by developing policy, undertaking research, advocacy across Westminster and the UK devolved administrations, campaigning, building partnerships, communications across new and traditional media, building activist movements, and human rights education.

In addition, a number of supporting activities are necessary to enable us to deliver these goals most effectively, including income generation, our facilities and ways of working, our knowledge, technology and digital capabilities, our finance systems and processes, our planning, monitoring, evaluation and learning capabilities, managing our people and culture, the grants management framework between the Trust and UK Section and Trust and IS, and the good governance underpinning both entities and the relationship between the two at a Board level.

**Goal One: Increase knowledge and change attitudes to human rights**

**1.1 We see an improvement in attitudes to human rights in our target audience in 2024**

*What we said we would do: Introduce our mainstream audiences to the concept of Economic Social and Cultural Rights through a high-profile artist-led attitude change initiative*

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

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Still from 'Before Our Eyes' with Olivia Colman and Adrian Lester

We worked with Oscar-winning actress Olivia Colman to create the film [Before Our Eyes](#), developed in partnership with an individual rightsholder and an organisation focused on temporary accommodation. The goal of the film was to encourage people in the UK to care about the human rights issues highlighted in the film. The film and the publicity surrounding it achieved significant cut through among mainstream and social media and effectively framed housing as a human rights issue. The film was shown in cinemas and directly reached 266,000 cinema-goers; and reached a further 5.5m through social media and

press coverage. More than half a million people engaged with the film through social media and the film trailer, and reached almost four million people through an interview on ITV with Adrian Lester, a well-known stage and screen actor, who also starred in the film.

In 2024, we focussed our efforts on public attitudes change to 16-25 year-olds; given the importance of helping to shape future-facing public debate, and amongst an age-group that on some platforms is especially targeted by anti-rights messages.

We are strictly a non-party political organisation. Nevertheless, our work to change attitudes toward human rights in political audiences was significantly impacted by the General Election. The shift in the attitudes of the UK Government was on display when the new Prime Minister almost immediately expressed support for the Universal Declaration of Human Rights and offered a cast iron commitment that the UK will never leave the European Convention on Human Rights. In November 2024, the Prime Minister re-stated this commitment.

Immediately after the election concluded, we launched an action calling on the new Prime Minister to prioritise human rights. 13,000 people took this action. The new Minister for Human Rights responded to the action and,

again, stated the Government's commitment to human rights: *"We are fully committed to the protection of human rights both domestically and internationally, as the essential underpinning of the liberties and democratic values we all enjoy."* (Letter from Minister for Human Rights).

*"We are approaching this issue with humanity, and with profound respect for international law. We will never withdraw from the European Convention on Human Rights. Indeed, we're proud of the role the UK played in creating that Convention. Respecting international treaties also makes international co-operation easier, because it shows that the UK is a reliable partner."*

Keir Starmer at Interpol General Assembly, 4 Nov 2024

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2024



Post-election billboard at Westminster tube station

Our cross-party engagement prior to the election built a strong foundation with the new UK Government, and many of them met with us during this period. Two UK Ministers agreed to speak at our event at the Labour Party Conference in September and both spoke positively about the importance of human rights and Amnesty International's role in defending them. This was a significant change to the level of engagement we saw from the previous UK Government.

### 1.2 More of the public value Amnesty International and take part in the work we do

**What we said we would do:** Build the profile of Amnesty in the UK and reach a mainstream audience with compelling ways to get directly involved with our actions and our human rights content.

2024 has seen our work achieve higher than expected levels of visibility and engagement in the UK public, both through traditional and social media. Much of this has been driven by our reactive work and our ability to react on multiple channels to breaking news.

Our media work is the gateway for Amnesty to be visible to the UK public and influence decision making to support human rights. We know from our national attitudes tracker that 25% of the public who encounter Amnesty have done so via the news, including 25% of young people. In 2024, we had over 2,800 Amnesty mentions and interviews in target broadcast media (against a target of 600). The media team arranged a total of 145 interviews and 50% of these were placed in the most high-profile target media outlets such as BBC, Sky News, and ITV.

We achieved 46 breakthrough stories, those which appeared in 10 or more of our target media outlets, an increase from 24 in 2023. A large proportion of this coverage was reactive work on the human rights crisis in Israel and the Occupied Palestinian Territory and in Lebanon and on refugee and migrant rights. The volume of media coverage resulted in Amnesty UK ranking number two in terms of UK NGO media coverage, only behind UNICEF.

By being bolder and creating more human-centred content, we have driven a significant increase in the levels of engagement with our work through digital channels. At the end of 2024, our social media reach and traffic to our website was three times higher than we had targeted. By being creative and reactive, we took an opportunity for our longstanding work on campaign issues to align with issues that were already on people's minds.

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While we gained more visibility and engagement with our work, we also increased the number of people who took action for human rights. Altogether, our supporters took action almost 450,000 times. Around a third of actions taken in 2024 were taken by first time action takers. There is a correlation here between issues that were visible and engaging to the UK public and a likelihood that people took an Amnesty campaign action for the first time.

**185,000**

people took 1  
action in 2024  
↑ 14% from  
2023

**70,000**

people took more  
than 1 action in  
2024  
↑ 49% from 2023

Despite such levels of engagement and visibility of our work, we know that there remains work to bring closer the number of people who are aware of Amnesty and those who feel that they really understand what we do. In August 2024, we introduced clearer instruction on how to represent our brand, and embedded it in our campaigns and communications work; so that we are better able to articulate what we want to be known for by our audiences.

### 1.3 Human Rights Education

**What we said we would do:** *Increase knowledge and understanding of human rights, and foster rights respecting attitudes through our Human Rights Education activities; Influence education leaders to increase the value placed on human rights education through the curriculum.*

The number of people we reached through our Human Rights Education (HRE) exceeded all targets for 2024, with more than 41,000 young people and adults participating in HRE activities and more than 21,000 people accessed our HRE resources.

Almost half of those reached were through the efforts of one of the participants of the Amnesty Teacher Mentoring Programme, which was established in 2024 after a successful pilot in 2023. As part of this we

**63,000**

People reached  
through HRE  
activities in 2024  
↑ 84% from 2023



Children in a primary school listening to Gulwali speak about his experience as a refugee as part of the Asylum Speakers Programme

enabled an 'Asylum Speakers Programme', a project which provides training for refugees to go into schools and corporate settings to talk about their experiences and run HRE activities aimed at creating a culture of welcome for refugees and asylum seekers built through 2024. By the end of 2024, the project had reached over 20,000 people, all of whom had taken action to create a welcoming culture for refugees and asylum seekers across the UK. The project leader, Jaz O'Hara, was one of five participants in the Amnesty Teacher Mentoring Programme in 2024, which aims to develop teachers as leaders in the wider Amnesty and Human Rights Movement, as well as leading change in their own education setting. Projects led by other mentees included creating LGBTQ+ inclusive Personal, Social, Health and Economic Education (PSHE) lessons for a secondary school; delivering more participatory HRE in the humanities; and tackling misogyny at school. Due to the success of the project in 2024, five more mentees will be part of the programme in 2025.

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In 2024, we delivered Rise Up to a group of 15 young people. Rise Up is a campaign training programme that supports young rightsholders in the UK to build the skills, knowledge and confidence they need to use their power to bring about positive human rights change on issues that matter most to them. The programme specifically targets marginalised young people with lived experience of injustice who don't usually have access to programmes like this. We recruited a diverse group of participants working across a variety of issues – all of whom are new to the Amnesty Movement. At the end of the Programme, all participants reported increased knowledge and confidence to campaign on human rights issues and all felt more connected to other people campaigning on human rights issues.

### GOAL TWO: BUILD A POWERFUL MOVEMENT

***What we said we would do:** Introduce an improved and more systematised approach to the organising support that we provide to activist networks; Provide activists and educators with the opportunity to gain the knowledge, understanding and skills needed to defend human rights.*

#### **Our activist communities are building power and taking action**

The focus on these areas started to build how we better support our activist communities to build power and take action. We continued to embed the simplified rules for activist-led campaigns, which is now allowing more activists to go forward and be more confident to work on the issues that interest them within a clear framework.

With this freedom and emphasis, we should celebrate the ways in which our activist networks have been campaigning in 2024. The Amnesty Feminist Network has campaigned for Afghan women throughout the year. The Network also hosted the Guilty Feminist podcast at the Amplify Human Rights Festival with Deborah Frances White. In Manchester, the Anti-Racism Network helped to mobilise organisations and individuals to join the local group's campaign against Prevent (The government-led, multi-agency programme aiming to stop individuals becoming terrorists) building a campaigning coalition that worked directly with local councillors.



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We have overhauled our work with young people in 2024 using this framework. The focus shifted to better empowering young people to respond to human rights issues relevant to them. We were more responsive, relevant and connected to student-led movements. We worked to develop more young activists as confident and knowledgeable leaders who can be at the forefront of human rights campaigning, whilst simultaneously ensuring that they could rely on and trust Amnesty to offer them the tools and resources to do so; and in some cases necessary protection.

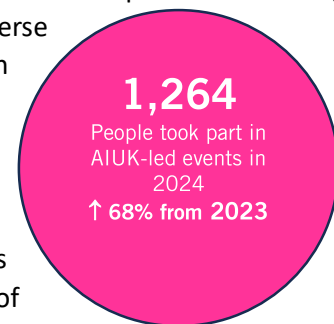
For example, supporting students legitimately speaking up on Palestinian human rights through disciplinary action from their university, and looked at university-specific policies and procedures around free speech. This work ensured those students better understood their rights when taking action on campus and could push back against unfair treatment or defend their positions/actions with greater confidence.

In November 2024, we conducted an audit of the health of our local Amnesty groups across the country. The audit helped us to better understand the status of local groups and identify what and where support is most needed for future re-growth of that network. 74 local groups took part in the audit, which found that groups are well able to recruit new members, though less able to retain them. It also identified gaps in groups' ability to make connections within their community, campaign on certain areas, and in leadership skills and development. We used the findings of the audit to develop an action plan for 2025 onwards, identifying how we can re-energise the health of local groups.



*Student encampment at Newcastle University*

The second half of 2024 saw a significant increase in the number of people who took part in our events; with a varied and exciting programme of events that represented the diverse human rights interests of our activists. More than 700 people took part in four organised events: The Amplify Human Rights Festival, the Disabled Persons Network Conference, the Youth Conference and an Anti-Death Penalty event. We exceeded our target for 2024 by 25% and saw our events attract new people and communities into the Amnesty movement. Not only has the number of people who attended events increased, there has also been an intentional improvement in diversity of attendees. We started to build an Activist Pipeline to connect people who attend events onto other Amnesty activist communities. At the Amplify human rights festival in London, diversity and inclusion were central to the sessions we programmed. We ensured sessions were representative of diverse issues, and relevant to young people, people of different genders and ethnicity. We received feedback from the venue that this was the most diverse crowd they had seen at one of their events.



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### Goal Three: Win Human Rights Victories

In 2024 we delivered a mixture of campaigning on some of the most significant human rights issues and crises that the world has seen in recent years, and also developed our longer term campaigning strategies in a number of priority issue areas.

#### 3.1 Economic Social and Cultural Rights (ESCR)

**What we said we would do:** *Conduct new research on ESCR and implement our multi-year strategy*

Our long-term strategy for our work on “Everyday Rights” has been shaped through direct engagement with communities impacted by violations of their economic and social rights. The conversations we had with rights holders became the foundation for our research report, published in August 2024: *Broken Britain: Voices from the frontline of the fight for everyday rights*. The report examined UK community perspectives on human rights as set out in the International Covenant on Economic, Social and Cultural Rights (ICESCR) and was received positively by our partners and those involved in the research.

Following the *Broken Britain* report, ten grassroots groups participated in a pilot small grants funding programme. The programme comprised two stages. The first a course of training and peer learning on ESCR as human rights, the relevance of duty bearers, and how to effectively utilise those rights as a tool for making change at a local level. The second is the provision of a small grant to support those groups to carry out campaigning on those issues in their communities with this greater knowledge/capability.

We continued to work closely with rightsholders and in partnership, in other areas of campaign delivery in this area in 2024. We partnered with the charity Groundswell (who work for equitable access to a healthier life and a better future for anyone with experience of homelessness) to campaign on our shared aim of highlighting homelessness through a human rights lens. Our “*England: Homelessness Report: Obstacle Course*” (published in 2022) acted as a catalyst for much of this partnership activity. That research report identified systemic barriers and encouraged partnership collaboration with organisations such as Groundswell, that work closely with individuals experiencing homelessness.



After the UK General Election was called, this partnership developed the [Ending Homelessness Together – Our Voice, Our Rights Charter](#). The Charter set out key asks for the new UK government, as prioritised by people with experience of homelessness. It provided evidence from a human rights perspective to reinforce and demonstrate the necessity for each ask to be upheld

The Charter brought together lived experiences and actionable policy recommendations and highlighted homelessness as a multifaceted human rights issue encompassing housing, health, and systemic inequality. It also included specific, actionable priorities for UK Government policy; such as improving



*Projections on well-known landmarks to highlight homelessness as a human rights violation*

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housing standards, addressing financial barriers, and involving those with lived experience in policymaking. The lived experience focus was a key strength, adding credibility and authenticity to the advocacy.

Our campaign was particularly notable as we centred rights holders not only in the policy work, but also in the development of campaign activities; including projections onto well-known landmarks to secure media coverage. We also delivered media training for the rights holders who were participating in the project to build their confidence and skills in speaking publicly about their work.

### 3.2 Racial Justice

**What we said we would do:** *continue our work on the human rights impacts of the Prevent programme (part of the UK Government's counter terrorism strategy)*

After the launch of our research report *"This is the Thought Police"* (focusing on the human rights violations caused by the UK Government's Prevent programme) in late 2023; we continued in 2024 to leverage its findings in our on-going campaigning for the abolition of this flawed programme. The change in UK Government in July 2024 did not result in a significant change to the hostile/defensive response on this issue from the Home Office. As a result, creative thinking on routes to influence policy change was key in 2024; including building a powerful and diverse coalition of civil society organisations representing those impacted by Prevent and contributed to the growing international evidence base highlighting the harms of Prevent and calling on the UK Government for reform. We also continued to support local activism, building the knowledge of activists to understand and communicate effectively about Prevent – at a local and national level.

Leveraging international advocacy and institutions became an important focus for our work in this campaign in 2024. The new UK Government stated its renewed belief that the UK should lead the world in its commitment to the rule of law, and a willingness to engage and cooperate with the international legal community. We decided to use that commitment to create a clear demand for action on Prevent. In August 2024, we (alongside the Runnymede Trust) presented the findings of our submission to the Committee for the Elimination of Racial Discrimination (CERD) at the United Nations in Geneva.

This was an opportunity to share our research on an international stage, and to develop relationships with other civil society organisations working for racial justice; but critically also to leverage an important international demand on the UK for change. As a result of our evidence, and the evidence of other partner organisations, CERD's report on the state of racism in the UK to the Government highlighted specific concerns around Prevent and its discriminatory impact and called for a suspension and review of the policy alongside other recommendations around accountability and remedy.

We also contributed to and met with the European Commission against Racism and Intolerance (ECRI) as part of their investigation. Their report also raised concerns about Prevent and directly referenced our research report. We held a meeting to share our research with the Special Rapporteur on Counter-terrorism and Human Rights, who was planning a communication on Prevent in the UK. In addition, because of the UK Government's continued messaging on the rule of law, we commissioned a legal opinion on the definition of extremism, which we shared with the Special Rapporteur.

We want this scrutiny of the Prevent duty by various international mechanisms to highlight attention on the need for change, and we will need to continue to leverage this in 2025.

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Another alternative route to influencing long term policy change to end Prevent human rights violations was to continue to build power among civil society organisations. One of the strengths of our research on the impact of Prevent was its intersectional analysis, with a particular focus on gender and the impact of Prevent on neurodiverse individuals. This has meant that the coalition of organisations now working together with us to challenge Prevent is broad and represents diverse parts of civil society.

The coalition we have built represents varied interests including: children’s rights; data and privacy; civil liberties; Muslim groups; educators; and organisations working with neurodiverse people. In December 2024, we brought together 20 organisations to agree a common focus for 2025 on Prevent’s impact on children and young people. This collective focus can be traced back to our collaboration with the National Education Union (NEU) that began in 2023. This led the Union to pass a motion on Prevent that cited our research and position.

To further diversify and broaden the Prevent coalition, we built links with civil society organisations in Scotland, which is something we had previously found more difficult. 13 Scottish organisations signed onto an open letter calling on the Scottish Cabinet Secretary for Justice and Home Affairs to scrap Prevent, and to use their powers to limit the reach and harm of Prevent in Scotland.



*Messaging guide on How to Talk about Prevent for activists and partners*

The third route in our campaigning on Prevent is though building power through community organising and local activism. We collaborated with Prevent Watch and Liberty to create a [Know Your Rights on Prevent](#) pocket resource for higher education students. The resource was published through social media in November. Since then, there has been an increase in interest from Amnesty student groups to campaign on Prevent in their universities, and support for three existing campaigns, led by Amnesty local activists.

### 3.3 Freedom of Expression/Right to Protest

**What we said we would do:** *Work as part of the global campaign to protect the right to protest.*



*CEO hand in of Right to Protest petition*

The Right to Protest in the UK came under continued scrutiny throughout 2024 and tens of thousands of AIUK supporters showed their support in defence of these essential rights. Freedom of Expression inspired more actions than any other topic in 2024.

For one of these actions, we partnered with Liberty and Greenpeace UK on a petition to defend the right to protest. The action demanded that the Home Secretary scrap anti-protest laws in the UK.

In December 2024, the CEOs of all three organisations came together to hand in our petitions with the signatures of 200,000 people. We had a small win toward this outcome when we received a commitment from the new Policing Minister to

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‘post-legislative scrutiny’ of the various anti-protest laws passed by the previous government. This review will take place in 2025; although of course the wider campaign to see reform of the significant crackdowns on right to protest that we have seen in the UK in recent years needs to continue.

We achieved a significant breakthrough in our work to protect press freedom in Northern Ireland, when the Independent Press Tribunal delivered its judgment in the Birney-McCaffrey case. It found that the Police Service of Northern Ireland (PSNI) and the Metropolitan Police had broken the law, breaching the human rights of the two journalists, and awarded damages against the PSNI. We supported this case and the two journalists throughout 2024 and were present alongside them outside the Royal Courts of Justice in London at the start of the hearing in September. The case featured prominently in news coverage. After the judgement, we worked to ensure the media reporting of that this case was clearly framed as a human rights case.



In the first half of 2024, we helped to establish the independent [McCulloch Review](#) into PSNI surveillance of journalists, by contributing to the shaping of its Terms of Reference and joining its reference group. This involvement continued after the Review got underway, where we participated in regular meetings of the advisory board, and encouraged participation in the Review by journalists and others.

Our Hong Kong Programme continued to work alongside the wider Hong Kong activism and diaspora community in the UK. We organised the staging of *May 35<sup>th</sup>*, a play from Hong Kong that had been funded and supported by this programme, and have continued to build on the success of the attention on the play; strengthening our relationships with partner organisations and engagement with Chinese diaspora activists.

During the year, we focussed on supporting Hong Kong community activism in the UK; in particular to highlight the issue of transnational repression (e.g. repression of diaspora communities working for Chinese and Hong Kong human rights); and to campaign on the cases of Jimmy Lai and Chow Hang-tung. In September 2024 we co-organised a half-day roundtable with The Rights Practice and Hong Kong Democracy Council. The Roundtable was attended by more than 20 Hong Kong diaspora groups and human rights organisations based in the UK. The meeting aired valuable first-hand lived experience from Hong Kong activists who faced transnational repression and harassment while continuing their activism in the UK. The roundtable participants developed a set of policy recommendations for how the UK Government could better support victims of transnational repression. These were shared with the FCDO Hong Kong desk and China audit team and members of the Hong Kong diaspora community.

We attended a closed-door parliamentary meeting hosted by Human Rights Watch and attended by MPs and Thirty INGOs and diaspora groups that were invited to consolidate civil society recommendations to the UK-China audit. Our advocacy work has positioned our Hong Kong Programme as a valuable participant in the Westminster-led effort and debate around transnational repression.

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### 3.4 Individuals and Communities at Risk

**What we said we would do:** Work on issues relating to UK nationals detained abroad and deliver the UK part of Amnesty's global Write for Rights campaign.

Our Individuals at Risk (IAR) work continued to generate thousands of actions. Over the whole of 2024, just over 129,000 actions were taken on IAR subjects.. Across the whole of 2024 there more than 17,000 digital Urgent Actions, as part of that IAR action total.

Since the 2024 Write for Rights ended, Neth Nahara, an Angolan activist and TikToker, who was imprisoned for posts criticising the government, has been released. Neth's case was a priority for AIUK in this year's campaign, with over 26,000 UK supporters taking action to call for her release. She was released as part of a larger presidential pardon and along with four other activists arrested ahead of a planned protest in solidarity with motorcycle taxi drivers.



We noted manifesto commitments from across the political and government spectrum to strengthen support for British Nationals abroad – one of the key objectives of our Path to Freedom project. With a new UK Government, we focused our advocacy on ensuring that consular access for British Nationals is enshrined into law and then implemented. We have continued to campaign for Alaa Abdel Fattah's freedom and were public and powerful in our call for the UK Government to raise his case with the Egyptian Government and visit Alaa on his trip to Egypt.

Our work campaigning for individuals at risk relies on maintaining close relationships with rights holders and their families, particularly in the case of British Nationals held in detention abroad. Our approach to campaigning is led by and in support of those families and what they need from Amnesty. That approach has proven to be effective, and we have good, ongoing relationships with Anoosheh Ashoori and Richard Ratcliffe who work with us closely on on-going campaigns. Richard took part in a panel discussion for Amnesty at the Amplify Human Rights Festival in December. We have also worked with Anoosheh to create portable versions of his 'Surviving Evin' exhibition; one of which will be exhibited in the Houses of Parliament in 2025 and the other will tour local communities.

In October, Jimmy Lai and Chow Hang-tung were designated prisoners of conscience by the International Secretariat. This coincided with David Lammy's official visit to China as Foreign Secretary, and we took the opportunity to demand that he call for the release of Jimmy Lai and Chow, among other human rights concerns. It was subsequently reported that the Foreign Secretary did raise these concerns.

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**3.5 Human Rights Crises**

**What we said we would do:** Continue our work on the end Israel's apartheid campaign and our response to the ongoing crisis in Gaza, the West Bank and Israel; and respond to new crises as they emerge .



Our Crisis Response work continues to be dominated by events in Gaza, Israel, and the wider Occupied Palestinian Territory (IOPT) given the scale and breadth of human rights violations in that conflict. Despite the desperate situation and ongoing deep human rights abuses, we were able to achieve some small wins that contributed to the long-term aim of accountability for those perpetrating some of the most significant of the human rights violations in this conflict.

We met with senior figures from across political parties ahead of the UK general election. The new UK Government's decision for a limited suspension of arms sales to Israel built on our engagement with the FCDO in the months leading up to this. Stopping arms transfers to Israel has been a key campaign priority; whose importance is only emphasised as those arms are now contributing to a genocide.

Leveraging the new Government's avowed commitment to the rule of law, respect for and cooperation with international mechanisms is key. In August 2024, we used legal action approaches when we secured permission to intervene in a Judicial Review of the previous Government's decision to continue arming Israel. We submitted evidence to the High Court, and the hearing took place in November - the case will proceed and be heard in May 2025.

Our work on this crisis continued to provide people who care about human rights with an opportunity to take action; to be able to do something in the face of such devastation and blatant violation of human rights. More than half of the actions taken as part of this campaign were in fact people's first action with an Amnesty campaign. Almost 100,000 joined our call for a ceasefire and more people took action on this issue than any other single issue in the second half of the year. After the election, we called on our supporters to email their new MP with our ask; and they responded. Every MP in Parliament received at least one email from an Amnesty supporter (and of course many, many more than that), calling for an end to arms sales to Israel.

In December 2024, we worked with the IS to launch Amnesty's research report into Israel's Genocide Against Palestinians in Gaza; the UK audience both politically and in media being a key global target.

This report concluded that Israel has committed, and continues to commit, genocide in its actions in Gaza. We secured widespread media coverage in mainstream outlets in the UK and reached key advocacy contacts with the report. Gathering Parliamentary support for our policy recommendations was a central part of our campaign aims (difficult as it is to secure public political acknowledgement

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of international law violations by a UK ally). In December 2024, MPs who had received the report and a briefing on the International Criminal Court arrest warrants spoke out on these matters in the House, and also challenged ministers publicly on UK Government positions.

In Syria, with the change in government in late 2024, we responded immediately and effectively with increased monitoring, media work and advocacy with the FCDO. We quickly assessed needs with key partners and worked with Ta’afi (one of our long-standing partners) on an evidence collection project. We have been working with and through Syrian partners and human rights defenders for years, building the capacity of these organisations to develop strategies and a plan for what came next if and when the Assad regime might fall. When that finally happened in December, we saw the impact of that work immediately. We provided assistance to the International, Impartial and Independent Mechanism, which was established to assist in the investigation and prosecution of persons responsible for the most serious crimes under International Law committed in the Syrian Arab Republic. This was in recognition of our position as a contact point for many Syrian human rights defenders.

### 3.6 Legal Human Rights Frameworks

**What we said we would do:** *Build our Human Rights Futures Programme; and develop a new strand of work on the anti-rights movement.*

2024 had a significant human rights win when, as one of their first actions, the new UK Government scrapped the Rwanda Scheme and amended the Illegal Migration Act so that people’s asylum claims can now be considered. The UK Government also announced that the Bibi Stockholm barge was no



longer to be used to house people seeking asylum (from January 2025 onwards). Our human rights evidence push as the Bill was debated in the first half of the year contributed to this win.

In September 2024, we worked with the office of the new Attorney General on an important change in guidance on legal risk and in November 2024, the Attorney General announced this change. Whilst not something that will get the headlines, this was in fact a significant, systemic pro-human rights change across that will impact across UK government policy. The result of this is that government lawyers will now have to advise Ministers on the ‘legal risk’ for all new policy and decision making – including new legislation. They will need to inform Ministers whether what is being proposed is lawful and in line with the UK’s human rights obligations.

In Wales we have started to establish a human rights coalition that will allow us to build campaigning and influencing in partnership. Similarly, in Northern Ireland, we spent the latter half of 2024 working with partners to establish a Northern Ireland Human Rights Consortium. This commissioned a policy paper on a Northern Ireland Bill of Rights and Northern Ireland incorporation (the process of making international human rights treaties legally binding within a country's domestic law) and have developed joint campaign plans to make progress on this in 2025.

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In Scotland, turmoil in the Scottish Government, which led to a change of First Minister, had a significant impact on plans for incorporation in the second half of the year. The draft Scottish Human Rights Bill, which had been expected in September 2024, was postponed until after Scottish Parliament elections in 2026. In response to this setback, we played an important role to keep the human rights coalition working together; refocusing plans on broader political advocacy and a potential independent working group that will draft a model Bill.

We used strategic litigation as a campaigning tool to defend human rights in 2024. Strategic Litigation is a tactic that we have increasingly used as a complement (and where appropriate sharper focus of action) to more traditional advocacy. It has helped us to achieve some important results.

In December 2024, we pursued an intervention in the Supreme Court appeal of the case of *For Women Scotland v Scottish Ministers*, which was called to answer the question of whether a person with a Gender Recognition Certificate (GRC) that recognises her gender as female, is a woman for the purposes of the Equality Act and the protections against sex discrimination that the Act provides. The decision was published by the Supreme Court in April 2025, and while we were disappointed that the Supreme Court judgement overturned long-standing practice in the recognition of trans women with GRCs as women under the definition in the Equality Act, we also noted the detail in that judgement on the protection of trans people from discrimination and harassment under the Equality Act.

In Northern Ireland, we continued to build toward greater accountability for past human rights violations. After the Labour party included a commitment to repeal and replace the Troubles Act in its manifesto, this was included in the King's Speech in July. This was followed in September 2024 by a judgement from the Belfast Court of Appeal following our intervention, which found that core parts of the Independent Commission for Reconciliation and Information Recovery (ICRIR) are unlawful.

### How we will enable our goals

#### Governance, Compliance & Risk Management

**What we said we would do:** *Delivering all scheduled Trust and Section Board meetings, ensuring papers are high quality and delivered on time; Deliver all statutory reporting, meeting required deadlines; Improve governance recruitment processes so that we avoid vacancies which can affect quoracy as well as overall breadth of contributions.*

We made some progress to embed good practice in our induction and training package for members of the Board of Trustees. Sessions in Board development days looked at safeguarding responsibilities and feminist leadership, including associated concepts of oppression and equity. An induction was provided for all newly appointed Trustees. We made changes to ensure the induction process is more specific and aligned to the role and responsibilities of individual Trustees. The induction enabled Trustees to understand their statutory duties as company directors and Trustees.

#### Planning, Impact and Learning

**What we said we would do:** *Keep building our approach to measuring impact, learning and reporting; Make improvements so our decision makers can use evidence of impact and learning to lead the organisation in planning, delivering and improving our work.*

The business planning process for 2025-2027 built on the work done in the prior year and resulted in an efficient process, effective integration of budgets and operational plans, and detailed activity plans with clear indicators of success and targets for 2025. The activity plans helped us to develop an

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organisational timeline of all work to be delivered in 2025. This will be used to improve collaboration on major planned outputs and to ensure we maximise opportunities from more integrated working.

We continued to iterate and develop an organisational key performance indicator (KPI) dashboard, and used it to inform business planning, setting ourselves ambitious targets. The KPI dashboard evolved to include month-on-month analysis that allowed decision making to identify patterns and trends over the year. We also improved the central learning reporting system.

### People and Culture

***What we said we would do:*** Continue improvements in our workplace culture and ways of working as a team; Continue to deliver and build capacity in our IDEA approach; Improve our safeguarding by developing guidance, education and a culture of continuous improvement; including through further training and improved processes relating to criminal records checks; Expand our psychological support offering and proactive approach for key roles where there is a greater exposure to risk, and improve management guidance; Deliver high-quality leadership and management training and development, as well as mapping out wider learning needs across the organisation and how best to organise learning decision making and culture so that we become a much more learning, supportive and enabling organisation; Continue to improve our people practices and systems and look at what our reward approach should be to best support our aims as a progressive employer.

During 2024 we ran a Leadership Development Programme, delivered to all people managers. The Leadership Programme encouraged managers to be more reflective about what it means to be a manager. The peer-to-peer nature of the programme and in-person delivery meant that leaders and managers saw each other working effectively and being self-reflective, and this made it easier to identify what they needed to work on in their own management.

We continued to implement our multi-year Inclusion, Diversity, Equity and Anti-Racism (IDEA) plan. We completed the Equality Impact Assessment hub, which includes specialised templates and tools for different areas of our work. These tools are used to ensure we mitigate risks of not being inclusive in our work.

We made significant progress on our organisational culture work. Having worked on an expression of the strong behaviours that best support our culture, those behaviours were socialised to provide all staff with the opportunity to be involved.

### Knowledge, Technology and Digital Capabilities

***What we said we would do:*** Embark and make progress to deliver a three-year data, digital and technology transformation project; Continue day to day with well-run core IT systems and ensure those systems are secure.

The focus for 2024 was to put into place the resources and processes that will set us up to deliver this ambitious and transformative project. We recruited an experienced and expert team with the skills to deliver this complex multi-faceted project. We began procurement across several workstreams and completed the selection of implementation partners for our new website and knowledge hub development.

An immediate priority in our IT was to improve our existing technology foundations, whilst making progress on critical development projects. The team delivered robust cyber security improvements and enhancement to technical resilience, which was achieved by a successful move from on-premises

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servers to the cloud. The team also started work on preparations for a move to a new office space; a priority is to ensure we remain appropriately cyber-resilient.

Whilst we work towards implementing a new customer relationship management (CRM) system as part of the technology transformation project, we have ensured that our operations continue with small improvements where possible, including increasing the number of direct debit dates available to regular donors from two to six per month, a key request from our supporters. This change is key to reducing the amount of time between recruitment of new supporters and their first payments, and to reducing the likelihood of a cancellation. The impact of this systems change should be seen in more income and fewer no-shows from new fundraising supporters.

### Finance Systems and Processes

**What we said we would do:** *Streamline and improve re-forecasting processes; Improve transparency of on-going financial performance and improve modelling of potential future performance to support stronger business case assessments of potential activity; Plan for the integration of capabilities in the Digital, Data and Technology transformation roadmap, which need to feed information and data from/into financial systems to deliver impact and effectiveness.*

Through 2024 we focussed on delivering benefits from the cloud-based financial accounting system, with a focus on improving the efficiency of financial processes and the quality of forward looking analysis. We developed a suite of financial reports which enable better integration of financial performance and operational impact reporting. We have continued to innovate, particularly in support of income generation, for example with a project to add payment options to improve the donation experience for our financial supporters through our website and especially on mobile devices.

### Facilities

**What we said we would do:** *Realise the potential value of the Human Rights Action Centre to better deliver value for our human rights mission; Further update our ethical procurement procedures and processes that will ensure our suppliers and contractors comply with human rights standards and our values as a human rights organisation.*

In 2024 there was further progress on the project to realise value from our London head office. The building was marketed, and offers were received. We plan to complete a sale during 2025. We also undertook an extensive needs analysis for a future London head office, and in consideration of that work have identified a preferred option, with a move anticipated during summer 2025.

### Income Generation

**What we said we would do:** *Transform our approach to fundraising innovation and improve the speed and efficiency with which new fundraising products are launched; Address profitability issues in the retail portfolio, assessing the long-term role of the high street portfolio, and boosting volume and profitability in online retail; Establish a stronger prospecting and restricted funding marketing and securing pipeline approach, building up the % of our human rights activity financed by restricted funding; Innovate other areas of income generation outside of traditional fundraising, such as business to business training (e.g. to public service providers) on human rights and human rights respecting approaches in different elements of public service.*

In 2024, our Mass Fundraising programme continued to be a critical source of unrestricted income, enabling the organisation to respond rapidly to human right crisis around the world. The programme

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### Strategic Report for the year ended 31 December 2024

leveraged a diverse range of channels, including digital campaigns, telephone fundraising, out of home advertising and direct mail to recruit supporters and encourage donor loyalty. Recruitment of new supporters was lower than planned, impacted by challenges in digital performance. We invested less than budget in this area, primarily as recruitment costs remain high on paid digital media. Digital performance was at its best in cases of calling for 'urgent' support, for example in relation to live human rights crises on which Amnesty was producing key evidence and research, including in the Gaza crisis.

The Trust saw a small decrease in the number of individuals donating to its work, ending 2024 with around 96,800 financial supporters, down from around 102,800 financial supporters at end of 2023. With an increase in the average gift offsetting the decrease in the number of supporters, there was no change in the overall value of donations from supporters, with £7.8m received in both 2024 and 2023.

While donations from individuals continue to be a key source of funding to enable our human rights work, income source diversification continues to be critical in the current climate. We plan to do this by focusing on building income from major gift sources and legacies. In 2024 our partnership with the Postcode Justice Trust contributed £3.0m (2023: £3.1m). Grant income of £3.2m in 2024 was a significant decrease on the £6.0m received in 2023 when two large multi-year restricted grants were received. We experienced another year of generous legacy gifts with income significantly up on 2023, receiving £9.0m (2023: £4.8m) which represents 37% of total income (2023: 21%). Legacy income can vary by large amounts year to year, with a small number of very large estates having a high impact on our income. We are budgeting conservatively for 2025, with a decrease in Legacy income back toward a multi-year average.

Changes to our innovation approach have seen new mass market fundraising products brought to market. We none have yet had a significant impact on our fundraising.

We value and respect the financial supporters who are engaged in our movement, and we strive to give them the best experience we can, so that together we can do more to promote and protect human rights for everyone.

The Trust follows a set of six fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with. These principles lay out our commitment to our supporters and members:

- Our fundraising respects and protects our independence, impartiality and mission
- We fundraise with integrity
- We work in partnership with those who support us
- We value and respect our supporters
- We fundraise with courage
- We are transparent in our fundraising and use of funds

Our fundraising activity complies with all relevant legislation and regulation, including the EU General Data Protection Regulation (which came into force in May 2018) and the Privacy and Electronic Communications Regulations 2003. The Trust complies with the Code of Fundraising Practice and is a member of the Direct Marketing Association.

Our supporter care team received a total of 66 complaints in relation to the UK Section and the Trust's

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fundraising activities in 2024 (2023: 198); often relating to criticism of Amnesty’s position on human rights issues and so the cause on which we are fundraising. Of these complaints in 2024, we identified that 48 relate directly to the Trust (2023: 160), and 1 to the UK Section (2023: 7). In 2024 there were a further 17 general fundraising complaints which could not be attributed to either entity (2023: 31). We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include re-training fundraisers and revising our fundraising activities.

We recognise the need to ensure we respond appropriately when our fundraisers engage with people who may be in vulnerable circumstances. We are committed to showing respect and empathy towards people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

**4. Plans for future periods**

2025 will be the fourth year of delivery of our 2022-30 Strategy and accompanying Theory of Change. This year, we will build on achievements in 2024 in a number of areas where we have made good progress, but also must take steps forward to address a number of organisations challenges. Set out below are some of the key activities and achievements we will undertake.

<b>Goal One: Change Attitudes to Human Rights</b>
Build understanding of what Amnesty does and why it matters in the UK, while building visibility for our work by organizing around key moments in the year
Building partnerships: we will work with artists, Ambassadors and partners to increase our reach and impact and we will seek to build one new brand partnership in 2025
Seek to develop a project with film or TV production company to get human rights messaging into TV or film scripts
Further deepening and delivering through our working relationships with decision makers in politics
<b>Goal Two: Build a Powerful Movement</b>
A more deliberate approach to supporting our local groups and networks, with a key focus on developing a stronger activist pipeline through supporting groups and networks to better recruit and retain activists
Developing and testing the Community Platform: this new online platform will be key to improving connectivity, efficiency, and agency of activists in their own activity
Our Human Rights Education projects and programmes in 2025 will focus on reach to children, young people, professionals and adults, as all ages have the right to HRE and have a role to play in building a rights-respecting society
<b>Goal Three: Winning Human Rights Victories</b>
Conduct new research on Predictive policing, social security, press freedom in Northern Ireland, anti-rights movement, illegal Israeli settlement goods and the impact of UK protest laws.
See growth in our policy content outputs, which will mean our Policy and Research team producing regular analysis and briefings on our key issues
Plan a range of high-profile activations to build people’s understanding of the realities of the human rights issues we are campaigning to change
Individuals at Risk: Work on issues relating to UK nationals detained abroad and deliver the UK part of Amnesty’s global Write for Rights campaign
Freedom of Expression: Work as part of the global campaign to protect the right to protest
implement our multi-year strategy for our ESCR work
<b>How we will enable our Goals</b>

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<b>People and Culture</b>
Continue improvements in our workplace culture and ways of working as a team. Our priority areas for this in 2025 will be recruitment, induction, leadership & management and performance management
Further delivery and capacity building in our IDEA approach
Build our safeguarding strength through reviewing and improving safeguarding practices in the specific teams and conducting a review of safeguarding practices
Preparing for trial of potential four-day working week
Improvements in our workplace culture and ways of working as a team. Our priority areas for this is 2025 will be recruitment, induction, leadership & management and performance management
<b>Improvements to Governance</b>
Delivering all scheduled Trust and Section Board meetings, ensuring papers are high quality and delivered on time
Deliver all statutory reporting, meeting required deadlines
Improve governance recruitment processes so that we avoid vacancies which can affect quoracy as well as overall breadth of contributions
<b>Planning, Monitoring, Evaluation and Learning Systems</b>
Keep building our approach to measuring impact, learning and reporting
Make improvements so our decision makers can use evidence of impact and learning to lead the organisation in planning, delivering and improving our work
<b>Finance Systems and Processes</b>
Improve transparency of on-going financial performance and improve modelling of potential future performance to support stronger business case assessments of potential activity
Meet best practice in further strengthening our control environment as we implement procurement process improvements, with the likely introduction of a purchase order system
<b>Data, Digital &amp; Technology Transformation</b>
Continue to deliver on a three-year data, digital and technology transformation project
Continue day to day with well-run core IT systems and ensure those systems are secure. A key priority will be strengthening our organisation's cybersecurity by simplifying service architectures and introducing dedicated cybersecurity training for the IT team.
<b>Facilities</b>
Deliver the organisation to a new space
<b>Income Generation</b>
Implement our new fundraising strategy and embrace new ways of generating income
Grow income by better demonstrating how the funds distributed through our large-scale grant making for Amnesty's global work have enabled and directly contributed to the growth of a dynamic, diverse and powerful global movement, and a huge impact on human rights
In Mass market fundraising we will utilise insight and data to deliver increased investment and performance in supporter recruitment, delivering innovative products to market and improving rates of consent to contact, Gift Aid declarations and supporter retention

## 5. Financial review

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

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The accounts show a planned deficit for the year of £0.4m, compared to a £0.3m deficit in 2023. Income of £24.1m was £1.3m more than was received in 2023, a result of increased legacy income.

Expenditure increased by £1.4m to £24.5m. Expenditure on charitable activities increased by £1.4m to £18.4m in 2024, there was a £0.1m increase in expenditure on raising funds to £6.2m. A large part of our total expenditure (40%) continues to support global research into human rights violations (2023: 37%). The proportion of expenditure on the promotion of human rights was 27% (2023: 29%). This includes charitable grants from unrestricted funds made to the UK Section totalling £5.7m in 2024 (2023: £5.3m).

The cash holdings of the Trust decreased by £0.6m during the year to £6.1m at 31 December 2024 (2023: £6.7), in part a result of an increase in debtors, with more legacy income accrued at year end 2024 than in the prior year.

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2024 were £6.3m, an increase of £0.1m on 2023, as a result of the unrestricted surplus for the year. This resulted in reserves above the target range of £5.0m to £5.5m. The reserves policy is addressed further in Section 7 below.

## **6. Risk and assurance**

Risk management is an integral part of our governance. We identify and address our key strategic risks to mitigate their likelihood and impact. There are two levels to the risk and assurance process.

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also have an operational risk framework which underpins the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

Scenario planning was undertaken during 2024 to understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We closely monitor performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments.

The Trustees consider aspects of risk and assurance and are supported in this by the work of the Finance, Audit and Risk Sub-Committee.

The major strategic risks for the Trust, together with plans and strategies in managing these risks, are shown in the table below.

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Risk	Plans and strategies to manage risks
<p><b>Strategy and Governance</b> – are we delivering the strategy and impact to meet our vision?</p>	<ul style="list-style-type: none"> <li>• Boards have approved the 2022-30 Strategic Plan and the 2025 business plan and budget, and taken into consideration the resource requirements required to deliver them.</li> <li>• The Strategic Plan was developed with engagement and consultation with activists and other stakeholders to ensure that it reflected the direction of the UK movement.</li> </ul>
<p><b>Operational Delivery</b> – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> <li>• Hybrid working has been normalised and business critical processes such as payroll, accounts payable and IT can be operated effectively in the hybrid environment. Relevant business continuity plans exist and are operational. Work is underway to update these and to consolidate them into a single document, reflecting recent changes in organisational structure.</li> <li>• A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy systems and data to cloud storage is ongoing. Back-ups are in place where possible for all key processes, so that they are still able to be delivered if one system fails.</li> </ul>
<p><b>Financial Stability</b> – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> <li>• We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy-giving and performance of new supporter recruitment.</li> <li>• We continue to closely monitor our fixed cost base. Our operational plans for 2025 have been developed based on current staffing levels. We are closely monitoring rates of Inflation and modelling the impact on our cost base.</li> <li>• Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity.</li> </ul>
<p><b>Compliance</b> – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> <li>• We operate a compliance register, ensuring complete coverage and timely consideration of any changes in regulation.</li> <li>• Detailed health and safety risk assessments are in place across all our operations.</li> <li>• All staff undertake data protection and cyber security training, and are provided with laptops to access our systems with enhanced security. Board members are provided with secure IT hardware.</li> <li>• We undertake an annual security audit of our data and IT security systems and those of its third-party selling suppliers related to lotteries and player data and forward the report to the Gambling Commission annually. This was last undertaken in September 2024.</li> </ul>

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	<ul style="list-style-type: none"> <li>• A cyber <i>Security Operations Centre</i> solution is now also in place.</li> </ul>
<p><b>People and Culture</b> – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> <li>• The Strategy for 2022-2030 has been approved at the AGM and a business plan for 2025 has been developed which takes into account the resource needs of activities. We remain focused on bringing diversity into the organisation to enable us to better deliver on our priorities. Plans are in place across the organization to promote equity, diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority.</li> <li>• Safeguarding policies have been updated to reflect best practice. The Safeguarding Policy is reviewed on an annual basis, published and communicated to relevant stakeholders.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2024 we continued to develop and improved our risk reporting, incident management and processes to monitor regulatory compliance across a broad range of activities following an approach endorsed by the National Council for Voluntary Organisations (NCVO).

**7. Reserves policy**

As at 31 December 2024 unrestricted funds totalled £10.7m (2023: £10.7m). This comprises:

- £4.5m (2023: £4.5m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £6.3m (2023: £6.2m) of funds which represent free reserves.

A level of free reserves is necessary to ensure that the Trust’s activities can continue on a day-to-day basis and can continue in the event of a major unforeseen reduction of income or increase in expenditure. These reserves provide a contingency to enable the Trustees to take the necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Trustees have adopted a risk-based reserves policy which is reviewed annually.

The target range of free reserves is determined by considering the key strategic and operational risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should remain in the range of £5.0m to £5.5m (2023: £5.0m to £5.5m).

At 31 December 2024, the level of free reserves was above this range, at £6.3m. The current strong position of free reserves slightly above their target range supports the Trust to meet future uncertainty and to further our strategic objectives. We undertake financial planning which aims to deliver free reserves within our target range in the medium term. We have set a deficit budget for

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2025.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

## **8. Investments policy**

In making any financial investment, the Trust's policy requires consideration of:

- Minimisation of risk. No speculative investments shall be made
- Liquidity: Invested funds shall be kept liquid to allow them to be called upon as necessary
- Reputational risks: No investment shall be made if the Trustees are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the charity's commitment to human rights, and thus result in reputational risk.

At 31 December 2024 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

This report, incorporating the Strategic Report, is now approved by the Board and signed on its behalf by:



Andrew Lines, Chair  
15 May 2025

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Opinion on the 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 2024 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

### 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We remain independent of the Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### Conclusions related to going concern

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

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

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

### Other information

The Trustees are responsible for the other information. The other information comprises the

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information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Other Companies Act 2006 reporting**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustee's Responsibilities, 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 determines 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.

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

## **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

### **Non-compliance with laws and regulations**

Based on:

- Our understanding of the and the sector in which it operates;
- Discussion with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit; and
- Obtaining and understanding of the policies and procedures regarding compliance with laws and regulations;

We considered the significant laws and regulations to be FRS102, Companies Act 2006, Corporate and VAT legislation, Employment Taxes, Health and Safety, Data Protection regulations and the Bribery Act 2010 .

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the Health and Safety, Data Protection regulations and the Bribery Act 2010

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

### **Fraud**

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance including the Finance,

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Audit and Risk Sub-Committee and Internal Audit regarding any known or suspected instances of fraud;

- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be improper revenue recognition as well as management override of controls through the use of journal entries and bias in significant accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, including those that met a defined risk criterion, by agreeing to supporting documentation;
- Testing a sample of other journal entries throughout the year by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias, including allocation of costs including apportionment of costs between Amnesty International United Kingdom Section and Amnesty International UK Section Charitable Trust, Deferral of income, Accrued legacy income, Depreciation rates for assets, Going concern assumptions and Bad debt provision; and
- Reviewing revenue recognition as well as assessing cut off for revenue in the financial year.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

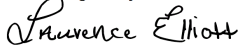
A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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Laurence Elliott (Senior Statutory Auditor)  
For and on behalf of BDO LLP, statutory auditor  
London, UK

Date 05 June 2025

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Statement of financial activities for the year ended 31 December 2024**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2024 £000s	2024 £000s	2024 £000s	2024 £000s	2023 £000s
<b>Income from:</b>						
Donations and grants	4,5	21,314	335	-	21,649	20,298
Other trading activities	6	1,997	-	-	1,997	2,120
Investment and other income	7	496	-	-	496	409
<b>Total income</b>		<b>23,807</b>	<b>335</b>	<b>-</b>	<b>24,142</b>	<b>22,827</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Raising funds	4	4,901	27	-	4,928	4,875
Other trading activities	6	1,252	-	-	1,252	1,208
<b>Total expenditure on raising funds</b>		<b>6,153</b>	<b>27</b>	<b>-</b>	<b>6,180</b>	<b>6,083</b>
<b>Charitable activities</b>						
Promotion of human rights	8	6,468	256	-	6,724	6,611
Research: human rights violations	8	9,392	523	-	9,915	8,518
Investment in activist recruitment	8	1,728	-	-	1,728	1,885
<b>Total expenditure on charitable activities</b>		<b>17,588</b>	<b>779</b>	<b>-</b>	<b>18,367</b>	<b>17,014</b>
<b>Total expenditure</b>		<b>23,741</b>	<b>806</b>	<b>-</b>	<b>24,547</b>	<b>23,097</b>
<b>Net (expenditure)</b>		<b>66</b>	<b>(471)</b>	<b>-</b>	<b>(405)</b>	<b>(270)</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>10,653</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>	<b>14,042</b>
<b>Total funds carried forward</b>		<b>10,719</b>	<b>2,105</b>	<b>543</b>	<b>13,367</b>	<b>13,772</b>

All amounts relate to continuing activities. The notes on pages 43 to 56 form part of these financial statements. Analysis by fund of the 2024 income and expenditure comparatives is shown in notes 4 to 8.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Balance sheet at 31 December 2024**

	Note	2024 £000s	2024 £000s	2023 £000s	2023 £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	<u>4,458</u>	<u>4,458</u>	<u>4,490</u>	4,490
<b>Current assets</b>					
Debtors	13	9,263		6,865	
Cash at bank and in hand		<u>6,142</u>		<u>6,735</u>	
		15,405		13,600	
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,496)</u>		<u>(4,318)</u>	
<b>Net current assets</b>			8,909		9,282
<b>Total net assets</b>			<u>13,367</u>		<u>13,772</u>
<b>Funds</b>					
<b>Unrestricted</b>					
Undesignated	15		6,261		6,163
Designated	15		4,458		4,490
<b>Restricted</b>	15		2,105		2,576
<b>Endowment</b>	15		543		543
<b>Total funds</b>			<u>13,367</u>		<u>13,772</u>

Approved by the Board of Trustees and authorised for issue by:



Andrew Lines, Chair  
Date: 15 May 2025

Company number: 03139939

The notes on pages 43 to 56 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Cash flow statement for the year ended 31 December 2024**

	Note	2024 £000s	2023 £000s
<b>Cash flows from operating activities</b>			
Net cash (used by)/ provided by operating activities	16	(593)	1,155
<b>Change in cash and cash equivalents in the year</b>	<b>16</b>	<b>(593)</b>	<b>1,155</b>
Cash and cash equivalents at the beginning of the year	16	6,735	5,580
<b>Cash and cash equivalents at the end of the year</b>	<b>16</b>	<b>6,142</b>	<b>6,735</b>

The notes on pages 43 to 56 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

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**1 Overview of our structure in relation to the worldwide Amnesty International movement**

**Amnesty International UK Section Charitable Trust ("the Trust")** is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International movement is provided in the Trustees Report.

**2 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention. The report and financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective from 1 January 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. The principal accounting policies are set out below and have been applied consistently throughout the year.

The Trust constitutes a public benefit entity as defined by FRS102.

**Going Concern**

The Trustees have undertaken an assessment of the strategic risks facing the Trust and the potential financial impact of these risks materialising in a range of different negative scenarios. A detailed cashflow analysis has been performed for the Trust and plans are in place to manage cash outflows in the event of such negative scenarios arising. A significant proportion of the Trust's expenditure consists of grant making which is either linked to income received or could be withheld, delayed or reduced in the event of a significant income reduction. The Trustees concluded that the Trust could adequately withstand the financial impact of key risks materialising through exercising control over grant making and by utilising its reserves which are above the target level derived from the risk based reserves policy.

Given the strength and liquidity of the balance sheet, the degree of control that the Trust has over its largest area of expenditure and the scenario planning work which has established that sufficient reserves are held to cover the remaining expenditure if income sources were to be disrupted, the Trustees are satisfied that there are no known risks that would cast doubt on the Trust's ability to continue as a going concern. The Trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

**Income and expenditure**

Income is recognised in the financial year in which the Trust is legally entitled to the income, receipt of funds is probable and the amount can be measured with sufficient reliability.

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the Trust has entitlement to the funds, any performance related conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal. Income is recognised when received, net of associated costs.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

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## **2 Accounting Policies - Continued**

### **Income and expenditure (continued)**

Expenditure is charged to the Statement of Financial Activities on an accruals basis.

Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of raising funds (gaining financial supporters) and campaigning expenditure (gaining activists).

Where other expenditure relates to more than one classification within the Statement of Financial Activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants made in furtherance of the charity's objects are recognised as expenditure when confirmation of an award has been made to the recipient.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

### **Estimates and Judgements**

All accounting judgements and estimates included in these accounts are in line with the stated accounting policies.

Valuation of legacies in accrued income is an estimate included in these accounts that may have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year. The value of the legacy is estimated based on the best information available. Due to uncertainty associated with valuation, there is a possibility that material adjustments are required in future.

For grant income, entitlement is dependent upon the fulfilment of conditions within the Trust's control, the income is recognised when there is sufficient evidence that these conditions have been met. This judgement is made based on the income being reliably measured and probable based on contracted terms and progress made against agreed donor outcomes.

### **Fixed assets**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives as follows:

Freehold buildings 2% per annum; Computer equipment 33% per annum;  
Freehold land is included at cost and is not depreciated.

A de minimis amount of £5k is used for the capitalisation of fixed assets, with items of a lower cost being charged to expenditure.

Assets are reviewed for impairment when events or changes in circumstances indicate that their value could be impaired. If the review indicates any asset has a carrying value higher than its recoverable value then it will be written down accordingly and the difference recorded as expenditure.

### **Debtors**

Debtors are recognised at the settlement amount due to the Trust at the end of the period.

### **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.

## **2 Accounting Policies - Continued**

### **Financial Instruments**

The Trust 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.

### **Pensions**

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

### **Reserves**

Reserves are distinguished between restricted, endowment and unrestricted funds. Income, expenditure, assets and liabilities for each classification of reserve are accounted for separately.

### **Holiday pay**

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

### 3 Taxation

The Trust is a registered charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the year.

### 4 Donations and grants

	Unrestricted 2024 £000s	Restricted 2024 £000s	Endowment 2024 £000s	Total 2024 £000s	Total 2023 £000s
Donations from supporters (see note 5)	7,510	255	-	7,765	7,799
Legacies	9,007	-	-	9,007	4,813
Gift Aid	1,710	-	-	1,710	1,620
Grants received (see note 5)	3,087	80	-	3,167	6,066
	<b>21,314</b>	<b>335</b>	<b>-</b>	<b>21,649</b>	<b>20,298</b>
<b>Expenditure on raising funds</b>					
Supporter recruitment	2,165	-	-	2,165	2,481
Supporter care	608	-	-	608	691
General fundraising	1,506	27	-	1,533	1,190
Legacies	622	-	-	622	513
	<b>4,901</b>	<b>27</b>	<b>-</b>	<b>4,928</b>	<b>4,875</b>
<b>Net fundraised income generated</b>	<b>16,413</b>	<b>308</b>	<b>-</b>	<b>16,721</b>	<b>15,423</b>

Included within Donations from supporters are unrestricted amounts received from Trustees and senior management totalling £406 (2023: £195)

Included in the Expenditure on raising funds is £1,036k (2023: £824k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2023 included £100k restricted income. £10K of legacies received in 2023 were restricted. £2,719k of grants received in 2023 were restricted.

All other 2023 comparative income and expenditure in this note was unrestricted.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

**5 Analysis of restricted funds received**

The Trustees express their gratitude to the funders for their generous grants: **£000s**

**Donations:**

From individuals in support of:	Be There - International Crisis Reponse	100
	Goal 3 - Winning Human Rights Victories	155
		<b>255</b>

**Grants:**

Power Up Scotland	Independent Human Rights for Scotland	77
The Bryan Guinness Charitable Trust	Be There - International Crisis Response	3
		<b>80</b>

**Total restricted funds received** **335**

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met.

**6 Other trading activities**

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2024	2024	2024	2023	2023	2023
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	88	135	(47)	57	75	(18)
Community fundraising	518	584	(66)	527	488	39
Appeals	713	225	488	753	427	326
Lotteries	461	196	265	526	43	483
Raffles	217	112	105	257	175	82
	<b>1,997</b>	<b>1,252</b>	<b>745</b>	<b>2,120</b>	<b>1,208</b>	<b>912</b>

Lottery income in 2024 of £461k (2023: £526k) is from the Trust's weekly lottery draws. Included in expenditure on other trading activities is £236k (2023: £160k) of apportioned support costs. (See note 9 for further information).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

<b>7 Investment and other income</b>	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
<b>Interest income</b>	<b>251</b>	<b>164</b>
<b>Rental income</b>	<b>245</b>	<b>245</b>
<b>Total investment and other income</b>	<b>496</b>	<b>409</b>

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 18 for income under operating leases.

<b>8 Expenditure on charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
<b>Promotion of human rights</b>		
<b>Grants from unrestricted funds to the UK Section:</b>	<b>5,744</b>	<b>5,338</b>
<b>Grants from restricted funds to the UK Section:</b>		
Human rights education	99	164
Crisis planning and delivery	58	163
Individuals at risk		3
Freedom of expression	51	-
Racial justice	48	-
<b>Total grants from restricted funds to the UK Section</b>	<b>256</b>	<b>330</b>
<b>Production and distribution of human rights publications</b>	<b>532</b>	<b>699</b>
Support costs apportioned (see note 9)	192	244
<b>Total expenditure on promotion of human rights</b>	<b>6,724</b>	<b>6,611</b>

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

<b>8 Expenditure on charitable activities - Continued</b>	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
<b>Research into and relief of human rights violations</b>		
Grant to Amnesty International Limited	9,380	8,020
Direct international funding	535	498
<b>Total research into and relief of human rights violations</b>	<b>9,915</b>	<b>8,518</b>
<b>Investment in activist recruitment</b>		
Investment in activist recruitment	1,229	1,469
Support costs apportioned (see note 9)	499	416
<b>Total investment in activist recruitment</b>	<b>1,728</b>	<b>1,885</b>
<b>Total expenditure on charitable activities</b>	<b>18,367</b>	<b>17,014</b>
<b>Total restricted grants included in the above</b>		
For the promotion of human rights	256	330
Research into and relief of human rights violations	523	508
	<b>779</b>	<b>838</b>

**9 Support Costs**

	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
Staff costs	1,569	1,271
Depreciation	32	32
Audit fees	48	46
Other support costs	314	295
<b>Total support costs</b>	<b>1,963</b>	<b>1,644</b>

	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
Raising funds	1,036	824
Other trading activities	236	160
Promotion of human rights	192	244
Investment in activist recruitment	499	416
<b>Total support costs apportioned</b>	<b>1,963</b>	<b>1,644</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

These support costs are apportioned across the organisation's activities based on the amount of staff time spent on each activity.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Notes forming part of the financial statements for the year ended 31 December 2024

#### 10 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 263 staff were employed during 2024 (2023: 253).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 231 in 2024 (2023: 223). The full time equivalent number of staff employed in 2024 was 212 (2023: 203).

#### Apportioned staff costs

Costs shown here are those apportioned to the Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	4,112	3,886
Social security costs	473	452
Pension costs	315	302
Redundancy and termination costs	142	103
	<b>5,042</b>	<b>4,743</b>

The Trust contributes to defined contribution pension schemes.

Redundancy and termination costs in 2024 are in respect of payments made to four staff members (2023 - three staff members).

#### Full time equivalent analysis

The number and cost of apportioned full-time equivalent staff engaged on the Trust's various activities was as follows:

	<b>Average number of staff</b>	<b>Full-time equivalents</b>	<b>Cost £000s</b>
Raising funds	68	40	2,732
Other trading activities	21	6	372
Promotion of human rights	26	5	369
Support	45	20	1,569
	<b>160</b>	<b>71</b>	<b>5,042</b>

Of the 263 staff employed during 2024, there were 183 staff who had a part of their time apportioned to the Trust (2023: 179). The full time equivalent number of staff apportioned to the Trust was 71 (2023: 71). The average number of employees apportioned to the Trust for 2024 was 160 (2023: 157).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

**10 Staff costs (continued)**

**Emoluments of employees**

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

<b>£ 000s</b>	<b>2024 Total numbers</b>	<b>2023 Total numbers</b>
0 - 60	142	143
60 - 70	22	22
70 - 80	5	2
80 - 90	7	6
90 - 100	1	1
100 - 110	3	3
110 - 120	1	-
120 - 130	1	-
130 - 140	1	1
190 - 200	-	1
	<b>183</b>	<b>179</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the Trust irrespective of the apportionment of those costs between the Trust and the UK Section. The member of staff in the highest band was one of the staff members who received a termination payment in 2023.

**Key management personnel remuneration**

Aggregate emoluments for the key management personnel of both the UK Section and the Trust for the year ended 31 December 2024 total £769,297 (2023: £818,481). Emoluments to key management personnel in this note include redundancy and termination costs, employer's pension and National Insurance contributions. This figure represents the total costs, of which 48% in total are apportioned to the Trust (2023: 55%).

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the Chief Executive in 2024 was £131k (2023: £131k).

**11 Directors' remuneration**

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2023: £nil). During 2024 out of pocket travel expenses totalling £266 were reimbursed to one Trustee (2023: £412 to three Trustees).

Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2023: £8k).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

**12 Tangible fixed assets**

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
<b>Cost</b>			
<b>At 1 January 2024 and 31 December 2024</b>	41	5,094	5,135
Depreciation			
<b>At 1 January 2024</b>	41	604	645
Charge for the year	-	32	32
<b>At 31 December 2024</b>	<u>41</u>	<u>636</u>	<u>677</u>
<b>Net book value at 31 December 2024</b>	<u>-</u>	<u>4,458</u>	<u>4,458</u>
<b>Net book value at 31 December 2023</b>	<u>-</u>	<u>4,490</u>	<u>4,490</u>

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant has to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above was £3.5m.

**13 Debtors**

	2024 £000s	2023 £000s
Tax recoverable on Gift Aid	813	555
Amounts due from UK Section	-	182
Accrued legacy income	7,681	4,785
Other accrued income	677	1,296
Other debtors and prepayments	92	47
	<u>9,263</u>	<u>6,865</u>

**14 Creditors: amounts falling due within one year**

	2024 £000s	2023 £000s
Trade creditors	392	141
Amounts due to UK Section	1,433	-
Accrued charges and deferred income	4,671	4,177
	<u>6,496</u>	<u>4,318</u>

Included in the above figures is £77k of deferred income (2023: £63k). £46k of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2023: £47k).

Also included in the above figures is £4,401k of accrued expenditure related to the grant to the International Secretariat for research into human rights violations (2023: £3,894k).

All income deferred at 31 December 2023 was recognised as income in 2024, and all deferred income included above relates to receipts in 2024.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

**15 Funds**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2024</b>	<b>6,163</b>	<b>4,490</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>
Total income	23,807	-	335	-	24,142
Total expenditure	(23,741)	-	(806)	-	(24,547)
Movement between reserves	32	(32)	-	-	-
<b>At 31 December 2024</b>	<b>6,261</b>	<b>4,458</b>	<b>2,105</b>	<b>543</b>	<b>13,367</b>
<b>Represented by</b>					
Fixed assets	-	4,458	-	-	4,458
Net current assets	6,261	-	2,105	543	8,909
	<b>6,261</b>	<b>4,458</b>	<b>2,105</b>	<b>543</b>	<b>13,367</b>

**Undesignated funds**

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

**Designated funds**

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £32k is a reflection of the decrease in the net book value of fixed assets over the year.

**Restricted funds**

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

Restricted fund balances at 31 December comprised:

	2024 £000s	2023 £000s
Human Rights Education - West Africa	1,249	1,761
Other Human Rights Education	679	815
Be There - International Crisis Reponse	100	-
Power Up Scotland	77	-
	<b>2,105</b>	<b>2,576</b>

**Endowment fund**

By a declaration of Trust dated September 1999, the Trust was made the beneficiary of a gift from David T K Wong of:

- : US\$300k US Federal Government Zero Coupon Bonds which matured in November 2011;
- : US\$50k US Federal Government Zero Coupon Bonds which matured in November 2015; and
- : US\$250k US Federal Government 7.625% Coupon Bonds which matured in January 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

**15 Funds - continued**

In October 2014 a gift of £25k was received, and in February 2016 a further gift of £20k was received, with both to be invested in the Endowment fund. The Trustees are obliged to hold this capital in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives.

In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the Endowment is now held in sterling.

**Fund movements for 2023 are analysed below for comparison**

	Undesignated funds	Designated funds	Restricted funds	Endowment fund	Total
	£000s	£000s	£000s	£000s	£000s
<b>At 1 January 2023</b>	<b>8,343</b>	<b>4,522</b>	<b>634</b>	<b>543</b>	<b>14,042</b>
Total income	19,998	-	2,829	-	22,827
Total expenditure	(22,210)	-	(887)	-	(23,097)
Movement between reserves	32	(32)	-	-	-
<b>At 31 December 2023</b>	<b>6,163</b>	<b>4,490</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>
<b>Represented by</b>					
Fixed assets	-	4,490	-	-	4,490
Net current assets	6,163	-	2,576	543	9,282
	<b>6,163</b>	<b>4,490</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>

**16 Notes to cash flow statement**

**Reconciliation of net expenditure to net cash flow from operating activities**

	2024 £000s	2023 £000s
<b>Net expenditure for the year as per the statement of financial activities</b>	<b>(405)</b>	<b>(270)</b>
<b>Adjustments for:</b>		
Depreciation charge	32	32
(Increase)/ decrease in debtors	(2,398)	953
Increase in creditors	2,178	440
<b>Net cash (used in)/ provided by operating activities</b>	<b>(593)</b>	<b>1,155</b>

**Analysis of cash, cash equivalents and net funds**

	1 Jan 2024 £000s	Cash flows £000s	31 Dec 2024 £000s
Cash at bank and in hand	6,735	(593)	6,142

Cash in hand and at bank represents total net funds and there are no other liquid resources or debt.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

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**17 Related party transactions**

The Trust and the UK Section are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

The Trust and the two companies which comprise the International Secretariat are considered to be related entities due to the alignment of objectives and close relationships that exist within the Amnesty movement.

**Related entity balances**

At 31 December the Trust had the following balances with related entities:

	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
Due to UK Section	1,433	-
Due from the UK Section	-	182
Due to the International Secretariat	4,401	3,894

**Related entity transactions**

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity:

	<b>2024</b>	<b>2023</b>
	<b>£000s</b>	<b>£000s</b>
Grant to the International Secretariat for research into human rights violations	(9,379)	(8,020)
Grants made from restricted funds to other Amnesty International Sections for furtherance of charitable objectives	(535)	(498)
Grants made from unrestricted funds to the UK Section for furtherance of charitable objectives	(5,744)	(5,338)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(256)	(330)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for Amnesty magazine	(164)	(182)

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2024**

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**18 Income under operating leases**

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	<b>2024</b>	<b>2023</b>
<b>Minimum lease income due</b>	<b>£000s</b>	<b>£000s</b>
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	2,430	2,675
	<b>3,655</b>	<b>3,900</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

England & Wales - Charity number 1051681

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# Accounts

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Company No: 03139939

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

Financial statements for the year ended 31 December 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2023**

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2023**

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## Legal and administrative information

### Full name and registered address of the charity

Amnesty International UK Section Charitable Trust  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

### Status of the charity

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

**Charity registration number - England & Wales** 1051681  
**Charity registration number - Scotland** SC039534  
**Company registration number** 03139939

### Secretary and registered office

Tim Hancock - appointed 12 August 2023  
Michelle O'Keeffe - resigned 12 August 2023  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA  
e-mail amnestycompany.secretary@amnesty.org.uk

### Trustees

Andrew Lines <sup>(D,F)</sup> - Chair	Helen Horton <sup>(E,G,*)</sup>
Frederica De Silva <sup>(F)</sup>	David Keen <sup>(A,F)</sup> - appointed 20 May 2023
Awmaima Amrayaf <sup>(B,G)</sup>	Ian McLean Adams <sup>(A,D)</sup> - appointed 20 May 2023
Shirah Mansaray <sup>(B,E,F)</sup>	Subathra Shanmuganathan <sup>(A,D)</sup> - resigned 23 August 2023
Helen Moulinos <sup>(C,E)</sup>	Deborah Charnock <sup>(A,F,G)</sup> - resigned 31 March 2023
Senthorun Raj <sup>(D,G,*)</sup>	

\* member of the Board of Amnesty International United Kingdom Section

### Sub-Committee membership for all or part of 2023

- A - member of the Finance Audit and Risk Sub-Committee
- B - member of the People, Culture and Inclusion Sub-Committee
- C - member of the Building a Powerful Movement Sub-Committee
- D - member of the Nominations Sub-Committee
- E - member of the Campaigns and Impact Sub-Committee
- F - member of the Grants Sub-Committee
- G - member of the Safeguarding Sub-Committee

### Chief executive and other key management personnel

Sacha Deshmukh	Chief Executive Officer
Sacha Deshmukh	Acting Director of Activism and Education (from 30 June 2023)
Tim Hancock	Director of Chief Executive's Office (until 30 June 2023)
Kerry Moscogiuri	Director of Campaigns and Communications
Rosie Chinchen	Director of Fundraising (resigned 30 November 2023)
David Prince	Director of People and Culture
Dallan Cunniffe	Director of Data, Finance and Infrastructure (appointed 9 January 2023)

**Bankers** Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP  
Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

**External auditors** BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA

**Solicitors** Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2023

### Trustees' Report

#### 1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights and the range of international covenants, treaties and laws which flow from the rights set out in that declaration. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat ("the IS") which is the hub of the movement's global human rights expertise and provides support for global governance structures. The IS consists of two companies – Amnesty International Limited and Amnesty International Charity.

Amnesty International in the United Kingdom is part of the worldwide Amnesty International movement. There are two active legal entities:

**Amnesty International United Kingdom Section ("the UK Section")** - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the Global Assembly of Amnesty International and by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by raising awareness of human rights, educating on the importance of human rights, campaigning for observance, and opposing violations, of human rights and supporting many thousands of activists in the UK in their own campaigning on human rights issues. The UK Section has a licence to use the Amnesty International name and logo in the United Kingdom.

**Amnesty International UK Section Charitable Trust ("the Trust")** - a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights. This includes funding Amnesty International Limited and the UK Section, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty International name and logo in the United Kingdom.

#### 2. Governance and management

The Trust is a registered charity and a company limited by guarantee and is governed by its Trustees (who are the Directors and Members). The Trust is independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

The Trust is governed by its Articles of Association. Trustees are appointed for a three-year term, and under the Articles of Association can serve for a maximum of two consecutive terms. They are then eligible for re-appointment after an interlude of three years. The Trustees meet at least four times each year.

The Trustees are generally very familiar with human rights and the work of Amnesty International. Induction training is provided for new Trustees, which covers their responsibilities and statutory duties. All the Trustees give their time voluntarily and receive no benefits. Directors and Officers Liability

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Trustees Report for the year ended 31 December 2023

Insurance cover was in place at an annual premium of £8k (2022: £8k).

To support our independence, we do not seek or accept money from governments other than for our human rights education work. We have not received government funding since 2020 when the Trust received final funds from the Department for International Development (dissolved in 2020; now the Foreign, Commonwealth and Development Office) for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now continuing to 2026 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **People, Culture and Inclusion Sub-Committee (formerly the Human Resources Sub-Committee)**, a joint committee of the UK Section and the Trust. It provides strategic support in the development, implementation and scrutiny of people policies, practices and culture including in the areas of inclusion, diversity, equity and anti-racism. This will enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

The **Building a Powerful Movement Sub-Committee** (formerly Activism Sub-Committee), a joint committee of the UK Section and the Trust. It serves to support the trustees in monitoring and supporting the growth and impact of human rights activism in the UK.

The **Nominations Sub-Committee**, a joint committee of the UK Section and the Trust. It assists the Board in making decisions on governance appointments including seeking out appropriately qualified candidates for elected and appointed positions on the Board, its sub-committees and other appointments as required.

The **Campaigns and Impact Sub-Committee**, a joint committee of the UK Section and the Trust. It aims to improve the effectiveness of our human rights and campaigning work by providing support and scrutiny on monitoring, evaluation and learning across our campaigns.

The **Grants Sub-Committee**, a committee of the Trust. It assists the Trustees in making decisions to approve the release of funds. Their work includes ensuring that the appropriate degree of oversight is taken when assessing grant applications; reviewing and monitoring new and existing grants; assessing potential funders and approving the release of funds.

The **Safeguarding Sub-committee**, a joint committee of the UK Section and the Trust. It supports the Boards to fulfil to their governance responsibilities by providing leadership, guidance on best practice, strategic support, oversight and scrutiny of safeguarding policies and procedures.

A full list of members of the sub-committees can be found on our website - <https://www.amnesty.org.uk/subcommittees>

In the performance of their duties, the Trustees have considered the principles of the Charity Governance

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2023

Code (the Code), together with the relevant components of Amnesty International's own global Core Standards, a set of governance standards adhered to by Amnesty sections and structures across the movement. Trustees are familiar with the requirements of the Code and seek to ensure that their governance reflects the essence of the Code.

### 3. Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustees are not aware of any relevant audit information of which the auditors are unaware.

### 4. Policy on pay for employees including senior staff

The Trust operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises, using established salary surveys, to help set our pay rates (which are subject to negotiation with our recognised trade union).

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Trustees Report for the year ended 31 December 2023

We commit to paying staff a fair salary that is competitive within the charity sector, proportionate to the complexity and responsibilities of each role, and in line with our charitable objectives.

We are accredited by the Living Wage Foundation and committed to three key principles for pay:

- equality/fairness;
- responsible financial management; and
- market competitiveness in line with the wider charity sector.

We tracked or exceeded the Living Wage Foundation rates in 2023.

We acknowledge that debates over pay – and executive salaries, in particular – are important and reflect genuine public concerns. We are committed to achieving the right balance between recognising these concerns while ensuring our salary levels help attract the talent we need to run an effective and efficient organisation.

We publish our approach to pay, including details on our gender pay gap and ethnicity pay gap, in detail on our website.

The Trustees delegate the day-to-day running of the organisation to Chief Executive and SMT executive directors, who are considered the key management personnel. Compensation for all executive directors employed at the Trust in the year ending 31 December 2023 are detailed here.

Our Chief Executive Officer is paid a full-time equivalent annual salary of £131,122 (£131,122 in 2022). The pay ratio of our CEO's pay to the pay of our lowest paid employee was: 5.3:1 (5.5:1 in 2022). Four key management personnel (those included on the next page with the exception of the Director of Data Finance and Infrastructure) had a pay ratio to our lowest paid employee of over 4:1. These staff are key to the running of the organisation and are paid at a competitive rate in line with the wider charity sector, to ensure we are able to attract and retain the best staff to these positions.

During 2023, there was a change in our Senior management team structure, with the Director of the Chief Executive's Office post dis-established, and a new Director of Activism and Education role created (but not yet filled). The restructure also made changes to the Director of Supporter Campaigning and Communications post which was disestablished and the Director of Campaigns and Communications post was created.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2023**

Position	Responsibility	Actual gross salary* 2023	Full time Equivalent Annual Salary	
			2023	2022
<b>Chief Executive Officer</b> Sacha Deshmukh	Provides overall leadership to the organisation, working with the board and Senior Leadership Team to shape our goals and ensure that we achieve them	£131,122	£131,122	£131,122
<b>Director of the Chief Executive's Office*</b>	Responsible for our human rights programmes, influencing the UK and devolved governments. They also coordinate and advise the governance bodies of the UK Section and Trust	£109,304	£109,304	£105,001
<b>Director of Campaigns and Communications</b>	Responsible for Campaigns, Media and Digital Communications	£109,304	£109,304	£105,001
<b>Director of Fundraising**</b> Left 30/11/23	Responsible for engaging the UK public to provide financial support	£131,095	£109,304	£105,001
<b>Director of Data Finance and Infrastructure***</b> Joined 9/1/23	Responsible for management of our finances, risk, data and insight and for our facilities and technology to enable maximum impact for human rights	£95,439	£97,180	-
<b>Director of People and Culture</b>	Responsible for the recruitment, support and development of our team of staff and volunteers, and for initiatives to improve our people management capabilities and employee experience	£101,739	£101,739	£95,524

*\* As a result of a restructure during 2023, this post was dis-established and the incumbent moved into the role of Head of Governance.*

*\*\* The Director of Fundraising received pay in lieu of notice on departure, increasing the actual salary received above the annual equivalent salary.*

*\*\*\* The difference between full-time equivalent annual salary and actual gross salary arose because of the individuals joining part way through the year.*

The above figures show salary only. Redundancy and termination costs are not included. Additional employer costs of National Insurance, Pension Contributions and Childcare Vouchers totalled £142,824 (2022: £147,064).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2023**

**5. Thank you**

The supporters and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

This report is now approved by the Board and signed on its behalf by:

Andrew Lines, Chair  
16 May 2024

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2023**

## **Strategic Report**

### **1. Key objectives and statement of benefits**

All the Trust's activities focus on delivering human rights benefit both to specific individuals and to the public in general. The Trustees believe that promoting general awareness of human rights, creating cultural support in favour of human rights, campaigning to prevent or end human rights abuses and encouraging supporters to take action, provides universal benefits.

In addition, a key objective of the Trust is to maximise the long-term funds available for grant making activities in support of such human rights benefits.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives they have set.

The Trust's objectives and the activities that flow from them are aligned to those summarised in the Charity Commission's guidance publication RR12 – The Promotion of Human Rights.

### **2. Key activities**

The Trustees recognise the importance of Amnesty International's human rights work across the globe in securing the Trust's income, mainly from contributions from individual supporters from across the UK, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to the International Secretariat. The Trust also funds activity carried out by the UK Section. All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations within the Amnesty International movement whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

Through its grant making, the Trust supported a number of programmes in Scotland in 2023. That included campaigning for individuals at risk, human rights education activities, and defending and strengthening human rights frameworks, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

### **3. Achievements and performance**

In 2023 we embarked on the second year of our 2022-2030 strategy. We were able to contribute toward many human rights victories and developments. In this section, we report on what was achieved against the priorities established for 2023.

Throughout 2023, the Trust continued to grant funds to a varied and dynamic portfolio of projects (either delivered by the IS around the world, or in the UK by the Section) and was able to do so underpinned by a strong framework of grant approval and reporting. Trust grant-funded activity delivered human rights activity both within the UK and internationally.

The Trust supports charitable work falling under the global strategic priorities of the Amnesty

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2023

International global movement and UK strategic priorities agreed with the UK Section. A total of £5.7m was granted by the Trust in 2023 to fund the UK Section, and £8.5m to fund international projects.

The International Movement has set out a mission for the strategic period 2022-2030 – to ensure that we are a catalyst inspiring, connecting and enabling a powerful movement of people committed to defending human rights globally. We have 2 priority areas, each with a number of areas of focus.

### **Priority 1 - freedom of expression and civic space**

By 2030, benefitting from expanded civic space, more people in more places under more circumstances – online and offline – are safely exercising their freedom of expression, under shelter of laws and regulations that protect them from violence, harassment, and unfair treatment.

### **Securing the right to peaceful assembly for all**

States expand and protect people's right to peaceful assembly, including in the digital space, in line with human rights standards, including through the legal and policy frameworks that govern law enforcement practices and accountability, and protect individuals from arbitrary detention and unfair trials, and from torture.

### **Strengthening freedom of expression and association**

States and corporations, including tech-giant corporations, have laws, policies and/or practices in place that uphold and protect freedoms of expression and association online and offline; states' and corporations' attempts to bypass their associated human rights obligations are successfully countered, while regulations relating to spyware, artificial intelligence, data protection, surveillance and access to information are brought in line with human rights standards.

### **Priority 2 - equality and non-discrimination**

By 2030, states and corporations are adopting and implementing human-rights consistent laws, policies and practices that address and prevent the root causes of inequality, effectively combat all forms of discrimination and provide human rights protections to those affected by the climate emergency.

### **Promoting gender and intersectional justice**

States have laws, policies and practices in place that advance equality of opportunity and public participation for those otherwise subjected to multiple, intersecting forms of discrimination; non-discriminatory enjoyment of sexual and reproductive health and rights is increased; prevention of and protections from gender-based violence and other hate crimes is strengthened and human rights-consistent measures are adopted to promote public participation of marginalized groups.

### **Strengthening rights to health, housing and social security**

States are taking concrete measures to uphold the rights of everyone - without discrimination - to health, housing, social security as key drivers of equality – maximising investment of available resources, removing discriminatory barriers protecting the rights of people from deleterious practices of corporate actors and adopting taxation measures that deliver on their human rights obligations.

### **Securing climate justice**

States phase out, and require corporations to phase out, polluting and other environmentally unsustainable policies and practices that negatively impact people's human rights, adopt human rights consistent clean energy policies and ensure a 'just climate transition' that secures racial and gender justice and the rights of all disadvantaged groups.

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2023

### **Protecting rights of refugees and migrants and people on the frontlines of crises**

States adopt measures that protect people against extreme forms of marginalization as a result of persecution and crises, including those that flow from or are worsened by the climate emergency. As part of such protection, States protect the rights of refugees and migrants to ensure equal and non-discriminatory access to rights in countries of transit and destination and provide safe and legal routes, including resettlement and community sponsorship schemes.

During 2023, The Trust made multiple grants to the International Secretariat including funding to advance work across several priority areas. Different Sections from across the movement were also funded for work which will cross the next couple of years. Some highlights of those grants are set out below.

Grants supporting human rights work in the Eastern and Southern Africa region will enable campaigns for climate justice by challenging state and corporate exploitation of natural resources, including air, water and land. Amnesty International Sections in this region hope to challenge structures and institutions that perpetuate inequality, including attacks against LGBTQ+ activists and young radical feminists. Through our funding, the Sections in the region will support access to socio-economic rights, reduce inequalities and advocate for the pro-active role of states. The Sections will campaign to defend civic space and promote rights-respecting use of technology by influencing legal reform, supporting individuals, altering perceptions, protecting human rights defenders (HRDs), empowering a diverse civil society and exposing violations.

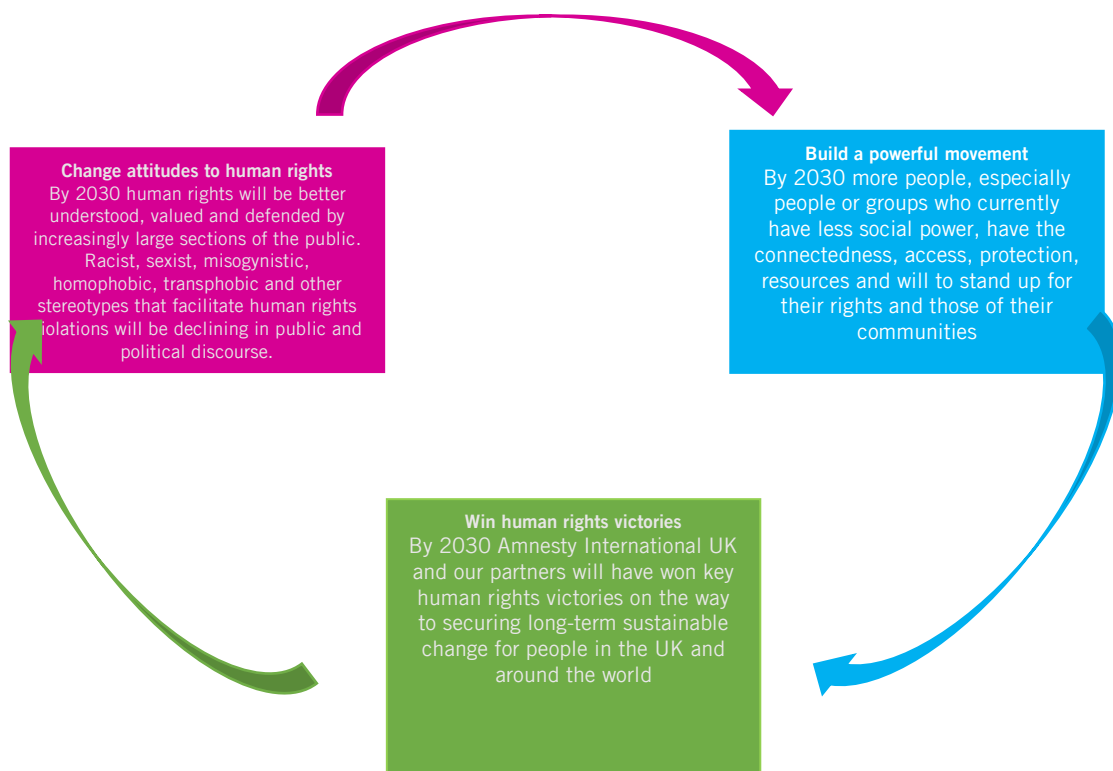
Grants supporting human rights work in the Americas will hold up a spotlight to governments that fail to implement sufficient measures to tackle the scale of the climate crisis. This is vital work as Activists and Indigenous peoples protecting the environment are attacked for trying to address this crisis. Despite the rhetoric of many countries in the region in support of global emissions reductions, authorities failed to match these words with actions. Our funding will support organisations working with people to fight and defend nature, who are often attacked and have the importance of their work diminished and hindered. Projects will seek to support climate and environmental justice defenders, through campaigning, advocacy and reactive work. Specifically, projects will raise awareness of the risk situation of human rights defenders and their communities with national institutions and the international community through advocacy and campaigning pushing for further change and a strengthening of protections with a collective and structural approach.

Finally, in Yemen the Trust will be supporting a project that will build on research into repression of freedom of expression, arbitrary detention, torture, enforced disappearance and unfair trials. This project will be embedded in an overarching gender analysis that documents the disproportionate impact of the conflict on women, girls, and LGBTQ and non-binary individuals in Yemen. The project will ground its findings and advocacy in a recognition of the parties in the conflict's hostility for 'non-conforming' gender performance, and reliance on unequal distribution of power and privilege to maintain authority. This will culminate in research and campaign outputs related to the arbitrary detention, harassment, and discrimination against women human rights defenders (WHRDs), women activists, and others based on their professional activities or for exercising their right to freedom of expression and opinion; the persecution of and discrimination against LGBTQ and non-

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binary individuals; and the sexual and reproductive health rights of women including internally displaced people, migrants, or refugees. The project will also cover violations to freedom of expression and association by parties to the conflict; and will continue monitoring the international humanitarian law violations including unlawful attacks and obstruction of aid. The project will also continue to advocate for an accountability mechanism that will gather and preserve evidence to secure justice and reparation for victims of violations.

Our strategy for delivering human rights change in the UK was jointly developed with the UK Section, and sets out three inter-related goals, and a number of enabler strands of activity that are necessary to support our ability to deliver those goals most successfully. Grants were made to the UK Section in 2023 to progress work in these three goal areas:



Within these goal areas the strategy sets out six priority issues for our human rights work (anti-racism, economic and social justice, freedom to speak out, human rights crises, human rights rulebook and people in danger) and three cross-cutting themes that cut across all six of these areas (climate justice, digital technology and big business).

The activities necessary to enable us to deliver these goals most effectively are people and culture, income generation, our facilities and ways of working, our knowledge, technology and digital capabilities, our finance systems and processes, our planning, monitoring, evaluation and learning capabilities, the grants management framework between the Trust and UK Section and Trust and IS, and the good governance underpinning both entities and the relationship between the two at a Board level.

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### Goal One: Increase knowledge and change attitudes to human rights

#### 1.1 AIUK communications are inclusive, equitable and anti-racist across all that we say, write and do.

**What we said we would do:** Continue to embed our updated communications principles to ensure our communications consistently support attitude change most positively, and do not act to perpetuate stereotypes or otherwise diminish positive attitude change. We will update and improve the functionality of the website.

This programme is essential in ensuring our ethical communication principles are fully incorporated into the culture and processes of the organisation. The success of the shift to more equitable, inclusive and antiracist communications is dependent on the full onboarding, sensitising, and embedding of the principles across the organisation. To this end, we have delivered a series of workshops to colleagues in communications, media, fundraising and campaigns. Participating teams reported that they have started to approach their work differently, feeling more confident about the principles and better able to bring them into their work. This shows the importance of creating learning spaces to upskill staff and is an approach we'll be taking in part with some of our public facing work in 2024; creating internal understanding that leads to cohesive execution of external communications.

#### 1.2 We see an improvement in attitudes to human rights in our target audience

**What we said we would do:** Update and refocus the way we approach our work across the organisation, as well as our approach to all of our communications channels, taking a long term approach to change attitudes within our identified target audience. Set up monitoring systems to enable us to have a sharp focus and to stay on track of our impact, and to support an agile approach to delivery of the marketing strategy.

We undertook further analysis of the data from our research into public attitudes (conducted by Yonder in 2022) and, based on that, developed a clear audience view and our attitude change strategy. We developed and delivered an important piece of attitude change communications around the UDHR 70th anniversary. Initial results are encouraging, and a full analysis taking place in 2024. We further developed our project with leading artist supporters of AIUK. We delivered an artist cultivation event, bringing together potential and existing artist supporters. At the end of 2023 we launched the 2024 Media Awards (taking place on 9 May 2024).

Creating and sharing a clear definition of our target audience and Goal One strategy has enabled teams across AIUK to start work in earnest to tackle attitude change and has enabled us to be more focused in some of our media work. The clear focus on our target audience helped us to make decisions such as not wasting capacity on media which may appear help us to secure coverage but not reach our target audience. Whilst this could result in a decrease in our overall media reach, it should allow us to focus our resources on audiences that we can engage with most valuably. We have also made changes to the way we prioritise our media work, so that we focus on longer-term projects to make the news on our priority issues as well as undertaking the reactive media work which we know we do well. We have already seen the results of this in the policy making dialogue and media coverage of our research into the human rights impacts of the UK government's Prevent programme, despite its launch coinciding other major developments in human rights around the world in the final quarter of 2023.

#### 1.3 Human Rights Education

**What we said we would do:** Develop the Activist Education Syllabus and engage activists in campaigns including Protect the Protest and Racial Justice

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We delivered a busy programme of activist education, training, and events throughout 2023.

All 19 participants in the 2022/2023 Amnesty Teacher Programme (ATP) completed the Programme and we received very positive feedback from all participants. This cohort was our most diverse in terms of gender, ethnicity and disability. This was achieved through targeted marketing and networking. The teachers participating in this programme have taught Human Rights Education to 9,361 young people and 645 adults. For the 2023/2024 Amnesty Teachers Programme, we met our target to recruit 20 participants.

In September, we completed the pilot of The Youth Coaches Programme, with 29 students participating in Youth Coaching sessions and delivering four student-led campaigns. These campaigns were delivered in the school community in school-wide initiatives – and had a reach of an estimated 21,480 students. All participating Youth Coaches reported that they would continue with their activism in the future and are committed to continue delivering Human Rights Education. We achieved our target to recruit 12 colleges for the Youth Coaches project and the first two sessions went very well. Successful recruitment was the result of networking with Further Education colleges.

For the first time, we conducted a marketing campaign to increase the use of Amnesty teaching resources, which was impactful, expanding our reach as a result. We received orders for more than 5,000 teaching resources because of the marketing campaign.

We launched a set of essential activist education modules covering safeguarding, Equality, Diversity and Inclusion as well as GDPR. By the end of 2023, more than 2,500 people had participated in Amnesty-led activist training. Our Anti-racism Moodle course launched on FutureLearn in October and has since had 1,024 registrations and a 4\* rating on Future Learn. Six Poet-led Words that Burn sessions were delivered to 55 students at Cheltenham Literature festival. We received excellent feedback and notable coverage to raise the profile of the work. 15 students performed their poems to over 100 audience members at Cheltenham. A new video was also commissioned that can be used in educational settings to guide students through Words that Burn poetry writing. This has the potential to significantly expand the reach of the project.

### GOAL TWO: BUILD A POWERFUL MOVEMENT

***What we said we would do:** Use the building of the Anti-Racism Network and Disability Rights Network to pioneer future approaches to movement building, including putting partnerships first, and other ways of supporting grassroots action that have not traditionally formed part of our approach; Make further updates to the Activist Led Campaign Framework to simplify the process for activists to pursue campaigns, and so reduce the time required by both staff and activists to consider potential campaigns; Be clear in our communications with activists that, beyond campaign advice and tools made available to all, we cannot provide any greater central support for activist led campaigns; Further develop the Activist Education Syllabus and engage activists in campaigns including Protect the Protest and Racial Justice; Design online solutions to support more effective community campaigning; and Develop funding proposals to seek to expand capacity to build the movement for human rights in the UK.*

The Amnesty activist-led Networks continued to be busy throughout the first half of the year. The Amnesty Anti-Racism Network played a leading role in organising blocs in the pro-ceasefire Palestine demonstrations in London, safely organising dozens of activists who travelled to London to participate. Student groups have also played a leading role in organising pro-ceasefire demonstrations in Keele,

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Edinburgh, and Bath Spa. The Amnesty Activist-led Disabled Persons Human Rights Network was launched with an event at the Human Rights Action Centre with positive feedback regarding engagement on the issues from speakers, participants, and attendees. The first meeting of the new network committee saw 20 people join the initial cohort.

Throughout 2023, we have delivered a busy programme of activist education, training and events, and have worked to improve the technology, systems and processes which support our lead activist groups from 2024 onwards.

In May, we ran two Activism Assemblies – one online and one face to face – in which more than 100 activists took part. They provided insights was used to shape plans for the Activist Events Programme. This incorporates all activist network 'conferences', regional conferences and a larger national gathering (and AGM) to be implemented in 2024. With the appointment of two staff members, there is now a new Activism Events team within Community Organising that is dedicated to supporting, developing and delivering events in 2024 and onwards.

The significantly simplified Activist-Led Campaign framework was consulted upon with the Building a Powerful Movement committee over summer, and re-launched to activists in September. The updated framework removes unnecessary bureaucracy and restrictions on activists being able to develop and progress their own campaigns on the human rights issues that matter to them.

Unfortunately, we still have a need to in increase the diversity of our lead activists and so need to try new methods of attracting and retaining a more diverse range of people in those roles in the future. We will work with other activist groups to see if they can learn from the success of the Student Action Network (StAN) who have overhauled their approach to recruiting their committee. They committed to bringing more lived experience to the committee so they can better represent students across the UK. By conducting outreach and regular 121s with a variety of student activists across the UK, and creating a series of officer roles for the Committee to encourage diverse experiences and perspectives to the network, StAN has recruited their most diverse and representative Committee.

### **Goal Three: Win Human Rights Victories**

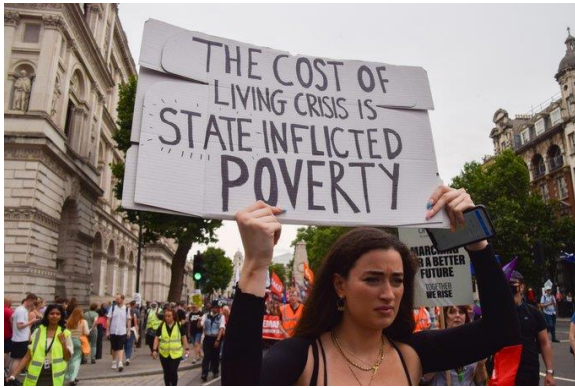
In 2023 we delivered a mixture of campaigning on some of the most significant human rights issues and crises that the world has seen in recent years, and also developing our longer term campaigning strategies in a number of priority issue areas.

#### **3.1 Economic Social and Cultural Rights (ESCR)**

***What we said we would do:*** Complete the individuals at risk, economic cultural and social rights strategy, and crises and tactical campaigning strategies. We will continue to campaign on our crisis work and on key individuals at risk cases.

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Having appointed an Economic, Social and Cultural Rights (ESCR) Lead, we developed our campaigning strategy on this critical area of human rights work, and one in which Amnesty has delivered insufficient focus in the past. In this work, we delivered on our commitment to be truly participatory; meaningfully consulting people with lived experience of poverty and inequality (and the grassroots organisations that support them). We travelled across the UK to understand how these issues are impacting people in our Nations and Regions.

In addition, we commissioned polling to inform our strategy. The polling showed broad public support for the protection of Economic and Social Rights across the political spectrum. Working in partnership is also a cornerstone of the human rights campaigning approach we will take in this area. We have worked with Just Fair and Liberty to develop a theory of change for achieving incorporation of The International Covenant on Economic, Social and Cultural Rights (ICESCR) into domestic law and this will inform our strategy. In Scotland, work on this is well advanced and our Scotland team submitted comments on the Scottish Government's consultation on a Human Rights Bill for Scotland which aims to incorporate ICESCR (alongside other conventions).

In December 2023, we published our research report on access to abortion in Northern Ireland. This comprehensive 159-page report contained testimony from rightsholders and 8 pages of recommendations for government departments and other relevant authorities. The recommendations will form the basis of our future work toward removing the barriers to provision and ensure access to human rights compliant care. This work and evidence also supports other Sections in the Amnesty movement worldwide who are also working toward crucial law reform in their countries.



Our work on homelessness continued in 2023. We responded in the media to the controversial remarks made by senior politicians about homelessness being a 'lifestyle choice' and to the criminalisation of homelessness and begging. We will continue to press on homelessness as a rights issue, as we work with partners to develop relevant policy and communications approaches on this important area of rights.

### 3.2 Racial Justice

**What we said we would do:** *Launch and run a campaign on Prevent (part of the UK Governments counter terrorism strategy), as part of our racial justice strategy*

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We launched our report on the UK Government's Prevent strategy. Despite a media environment saturated by the range of global crises in the latter part of 2023 the report managed to get extensive coverage in the press and on social media.

The findings of our report have also been submitted to two UN rapporteurs on counter-terrorism and human rights, and on youth human rights defenders. We have

discussed our findings with the European Commission against Racism and Intolerance (ECRI). This contributes to longer-term campaign objectives to bring international scrutiny on the failure of the Prevent programme to adhere to crucial human rights standards. Our focus on neurodiversity in the report was particularly welcomed by disability rights activists – this tends to be one of the most overlooked and under-researched areas, especially in relation to counter terrorism. This issue will continue to be a focus throughout our ongoing work on the impact of this policy on rights.

### 3.3 Freedom of Expression/Right to Protest

**What we said we would do:** *Finalise the Freedom of Expression and Racial Justice strategies and begin work on the projects which will start to deliver on the objectives of those campaigns.*

The focus for much of our work in the second half of 2023 was toward the development of a UN Torture Free Trade Treaty. Amnesty International is one of more than 40 organisations across the globe all working towards a mechanism that regulates the trade in policing equipment and improves international accountability mechanisms and standards around the policing of protests. This is a key pillar of our work to Protect the Protest. We have begun to communicate the importance of the Torture Free Trade Treaty to our audiences as a precursor to asking them to take action in 2024.

The UN Special Rapporteur on Torture released a report and a strong public statement in Q4 in support of the Torture Free Trade Treaty. This is a significant step towards securing the vote at the UN General Assembly that we need for formal negotiations to begin. We contributed to the Special Rapporteur's evidence for the report, providing a joint submission and analysis on the UK context with our colleagues in the International Secretariat.

In Northern Ireland, where journalists are at risk of covert surveillance by the police and face threats from paramilitary groups, we have focused on issues related to freedom of the press. We are worked with two journalists in connection with an Investigatory Powers Tribunal (IPT) hearing into the Police Service of Northern Ireland's (PSNI) data harvesting of journalists' phones. We have gathered further preliminary information about threats to journalists in preparation for follow-up research. We have produced a guide for journalists in Northern Ireland on 'what to do if you think the PSNI has been spying on you', which had led to further complaints from journalists to the IPT and four journalists and human rights defenders (HRDs) have told us they have used the guide to submit Subject Access Requests to the PSNI.

We responded quickly to the UK Government's attempts to improperly prevent legitimate ceasefire demonstrations in the aftermath of the ongoing crisis in Gaza.

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### 3.4 Individuals and Communities at Risk

**What we said we would do:** *We will complete the individuals at risk strategy. We will continue to campaign on key individuals at risk cases.*

During Ramadan in April 2023, we threw a spotlight on the case of British National Alaa Abd el-Fattah who is imprisoned in Egypt. Thousands of people across the UK sent Ramadan cards to President Sisi, asking him to include Alaa in the group of people to whom he chooses to grant clemency at Eid. Whilst Alaa remains in prison, the action served as a reminder to the Egyptian authorities that Alaa is not forgotten; and for Alaa's family, this was a meaningful act of support and solidarity that they appreciated.

Alaa's case is one of several British National cases that we are highlighting in our Bring Them Home campaign. This campaign seeks to take a more systemic approach to the issue of British Nationals who are arbitrarily detained abroad and how the UK government should better respond to support them.

In November 2023, we delivered our annual Write for Rights campaign. As part of this campaign, we brought media attention to the unjust detention of Ahmed Mansoor in UAE with a bold communications approach. This involved flying a plane with a Free Ahmed Mansoor banner over the football ground of UAE-owned Manchester City and reached a combined audience of about 6.6 million people. The flight was covered by the BBC, The Guardian, The Daily Mail and other media outlets, including international sporting outlets. At the end of the year, at least 53,754 people in the UK had taken action for our three priority Write for Rights cases.



### 3.5 Human Rights Crises

**What we said we would do:** *We will launch the Israel and the Occupied Palestinian Territories (IOPT) apartheid research and campaign.*

Throughout 2023 we worked to highlight the evidence relating to the crime of apartheid being committed against Palestinians in the Occupied Palestinian Territories and Israel.

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In the immediate aftermath of the 7<sup>th</sup> October 2023 attacks on Israel, we communicated clearly about



the impact of the human rights violations committed in those attacks. In the subsequent months we have seen a wide range of violations of human rights in Israel's response and on-going military campaign in Gaza, as well as an increasing number of human rights violations against Palestinians in the West Bank. We have played an important part contributing to public understanding of the impact on human rights, based on Amnesty's strong evidence base and legal expertise.

### 3.6 Legal Human Rights Frameworks

**What we said we would do:** Complete the legal frameworks strategy, and begin to deliver work against this strategy, including continuing our campaigning for the protection of the Human Rights Act.



In anticipation of the General Election sometime in 2024, we launched our Manifesto for Human Rights, calling on the next UK government (of whatever political colours) to respect and protect key human rights provisions.

Human Rights. The poll showed that more than half of UK adults (57%) polled said the UK should stay part of the ECHR, with only one in five (22%) saying that the UK should withdraw. Most people - more than 90% - said the next UK government should prioritise other issues over any withdrawal from the Convention.

National opinion policy commissioned by Amnesty demonstrated strong public support for European Convention of

Our work to incorporate human rights into law in Scotland reached a significant milestone. We submitted our comprehensive policy response to the Scottish Government consultation on Incorporation. This involved extensive stakeholder engagement with community / civil society groups, lawyers and academics in Scotland and will set a benchmark for future work in Scotland and in other jurisdictions within the UK.

Despite the disappointment that the Northern Ireland Troubles Bill passed into legislation, we prepared for the likelihood that this would happen and were able to move quickly to strategic litigation – working closely with a legal team to bring together a group of rights holders to challenge the Troubles Act via judicial review.

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We successfully applied to the court for Amnesty to be a third-party intervenor – both written and oral submissions were permitted. We have had a strong media spotlight on the case with victims' voices amplified alongside our own. Judgment in the case is pending and is expected to continue through the domestic courts to the UK Supreme Court and possibly onwards. In December, following our call, the Irish Government announced that they will take a legal challenge against the Troubles Bill at the European Court of Human Rights.

### **3.7 Hong Kong**

***What we said we would do:*** *Our Hong Kong Programme will move from development and stakeholder research phase in 2022, into delivery in 2023. Activity will include campaigning around the launch of the Amnesty International report on civil society organisations, work around human rights education, a focus on access to materials that are subject to censorship and looking at the feasibility and role of a potential small grants programme to support partner activity.*

The Hong Kong Programme was established following the decision to dissolve the Amnesty International entities in Hong Kong. The principal focuses of this programme are intended to be Human rights defenders and civil society organisations in Hong Kong and individuals and organisations within the Hong Kong diaspora, in particular those within the UK.

In our campaign against the crackdown on Civil Society Organisations in Hong Kong, we met with key policymakers to urge the UK Government to raise concerns about the Hong Kong national security law and related Individuals at Risk cases in China's Universal Periodic Review (UPR) next year and at UN side events.

Our project to establish an online library of materials censored in Hong Kong also progressed. We have established relationships with Hong Kong archivists and organisations focused on censorship work, which enable us to better scope our project to create an online censorship library. In December 2023, we held four public panel discussions (open to public) with artists and activists from Hong Kong, Malaysia, Iran, Denmark and Myanmar. They shared their experience of creating art and exercising their freedom of expression under government suppression, censorship and in exile.

The Hong Kong Programme has also been busy delivering a programme of events in 2023. We developed a partnership with the Hong Kong Film Festival UK which included the screening of two

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films at the Human Rights Action Centre in London. One of the screenings was a feature about a prominent Hong Kong media figure, the other was a collection of five films by young directors highlighting the 2019 protests. Over 250 people attended the screenings and associated panel discussions. This collaboration has helped to build awareness and credibility of the Hong Kong Programme within the UK's Hong Kong community. Initial engagement with artists has commenced as part of the Art-ion Project and an initial planning meeting held to explore a partnership to deliver human rights education events for the Hong Kong diaspora.



In November 2023, we organised 'A Canvas of Courage', a human rights art exhibition at Union Chapel in London. The exhibition (including opening night, panel discussions and the Community Table) attracted more than 500 people to join over the week, most of them from the Hong Kong diaspora community. At the exhibition, a replica of a sculpture marking the Tiananmen Square massacre in Beijing in June 1989, which has been banned and confiscated in Hong Kong, was displayed. The exhibition explored the issue of human rights across East Asia

and aimed to build awareness and empathy toward issues such as Freedom of Expression and the right to protest in the region.

### How we will enable our goals

#### Governance, Compliance & Risk Management

**What we said we would do:** *Provide more streamlined delivery of Board and Sub-Committee papers, complete the recruitment and inductions of vacant Board and Sub-Committee roles, prepare for Global Assembly participation; Review the rules and processes involved for AGM resolutions, including the introduction of IDEA impact assessments; Ensure our governance processes and policies are aligned with good practice, including in IDEA; Be confident that we meet the standards of good governance established by the Charity Governance Code and other relevant standards, including implementing any required measures for improvement arising from our self-assessment against the Charity Governance Code; Deliver good practice risk monitoring and management, including across the strategic risks register, safeguarding, health and safety, internal audit and deliver good practice in compliance monitoring; Make improvements to induction and ongoing training programmes for Board members; Deliver a full review of the Governance Code of Conduct, Board Disciplinary Code and review of the Section Articles of Association to identify and address any barriers to inclusivity; Review, and update as appropriate, the following agreements between the UK Section and Trust: Memorandum of Understanding; Resource-sharing agreement; Conflict of interest policy; Editorial and approval policy in respect of shared website and shared communications.*

Throughout 2023 we improved the quality and delivery of board papers, using our Convene board governance IT platform. We introduced equality assessments into the processes for considerations of AGM resolutions. Through our board sub-committee structure we delivered good practice oversight of areas including risk monitoring and management, policy compliance, and internal audit oversight. A wider range of policies were updated through 2023, to ensure they reflected modern good practice.

Our Amnesty global Core Standards self-assessment was submitted to the International Secretariat in

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December, following review at the joint Board meeting. The return indicated we met or partially met 95% of those standards and we are developing plans to further strengthen our governance through 2024, under the supervision of a new Head of Governance staff role.

#### Planning, Impact and Learning

**What we said we would do:** *Establish an ongoing process for providing up to date information to decision makers on how key projects are progressing; Support the effective delivery of those projects by embedding our approach to project management, developing our internal capacity in this area, and promote a wider culture of learning; Provide data, insight and learning to communicate the progress we are making against our strategic plan, the effectiveness and impact of our work, and the health of our organisation.*

We have made significant progress to articulate how each area of our work contributes towards our strategic goals. We developed structures to enable informed planning for 2024 and beyond earlier in the year, and to give senior staff the tools to direct and have clear ownership over the process.

The business planning process for 2024-2026 built on the work done in prior year and resulted in a more efficient process which included multiyear submissions. The quality and consistency of planning was improved through facilitated sessions and training. We believe the combination of good quality and longer-term plans will better enable us to seek institutional funding.

Organisational performance indicators were developed and a streamlined and centralised reporting system was established. This uses technology to enable timely reporting and support decision making. Much better communication has also facilitated this process.

#### People and Culture

**What we said we would do:** *Continue and accelerate the cultural and people systems/processes transformation to continue our journey to become a better employer and place to work; Undertake the activities set out in our Inclusion, Diversity, Equity and Anti-racism (IDEA) change programme, incorporating the recommendations of the Inquiry into Racism; Update and deepen our core human resources (HR) policies, systems and processes, to support our vision of being a progressive, best practice employer; Overhaul our approach to performance management and associated support systems; Provide training for all staff on the updated HR policies, training for management in good practice approaches to HR investigations; Undertake joint management and union representative training to build on and cement the improvements in working relationship that have been moving forward in 2022, and will work with the union shop to update our union recognition agreement.*

Cultural change continues to grow through leadership living our values and building good relationships and trust with the Union, supporting a productive working culture. We appointed a Learning and Organisational Development Manager to assess our learning needs for leadership and management, and to establish what our vision and approach should be.

We have further strengthened our safeguarding approach with a clear policy and guidelines, and ways of working embedded. A very significant piece of work in 2023 was the updating of 37 human resources policies, through a process of close working with colleagues in the Union, and with expert advice.

Our ambitious and important Inclusion, Diversity, Equity and Anti-racism (IDEA) plan continues to be implemented. All staff have completed the required foundation course in Exploring Equity and

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Inclusion. This provides the organisation with a solid knowledge of the basic concepts on which we can now build over the next two years. The online course for activists and members of our governance bodies is also live.

In addition to training, we continued to implement other aspects of the IDEA Plan, focusing on collecting data so we have clear and meaningful insights into the diversity of our people and the culture of our organisation. We have continued to embed Equality Impact Assessments and have produced guidance and learning events. Lunch and learn sessions continue to be well attended by staff and have included a follow up session on Jewish allyship, a panel discussion on queer activism, a walking tour of LGBTQ+ activist history in East London, learning session on non-binary identity and allyship, and two sessions on supporting neurodivergent colleagues.

We continue to focus on ensuring our current provision for staff wellbeing is of a high standard. We have engaged a trauma specialist counselling partner to provide role-specific support, and through oversight of trauma counselling, training and support sessions ensure consistency across the organisation. We also ran a well-attended resilience course.

### Knowledge, Technology and Digital Capabilities

***What we said we would do:*** Start the process of updating our customer relationship management database (CRM) and grasp the opportunity to move forward on the technology curve, and be at the front of good practice for the sector; Implement improvements to our knowledge management, to deliver consistent, robust and efficient ways of working. We will provide extensive training and support which will represent a concerted push to improve IT literacy across the organisation; Develop the skills of our specialist IT and Digital teams, so they are enabled and ready to support the organisation with their expertise; Deliver training programmes to all staff, on the hardware and software we provide, and on the ways of working which will ensure our networks are cyber secure and resilient.

We were supported in the development of a data, digital and technology programme, an IT roadmap, by an external partner. Workshops took place with multiple stakeholders to identify the gaps in our technology solutions. These identified the areas we need to address for the wider organisation. An overview of the data, digital and technology transformation programme was endorsed for investment as a key part of our 2024 business plan. As part of this, we have rephased delivery of the knowledge management project. Phase 1 will continue to focus on migrating information from our physical servers to a cloud-based solution to ensure the resilience of our data. Phase 2, which sought to change the way we accessed and used information, will be incorporated into the wider data, digital and technology programme.

A cyber-attack against AIUK took place in July 2023. The impact of this was minimised by the team through a swift response and controls that were already in place. This did result in some resources needing to be redeployed from other planned work, as security work was expedited and enhanced, including a Sophos Security Operations Centre (SOC) being rolled out, which is more comprehensive than the planned Intelligent Security Information and Event Management (SIEM) project that had been planned. A privileged access management project has also been completed to further improve the control environment.

### Finance Systems and Processes

***What we said we would do:*** Embed a new financial system, and add functionality, and further develop integrations with other organisational management information systems; Develop a project-based view of the organisation, develop accountability frameworks and begin to optimise management

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*decisions with this new financial view.*

During 2023 we transitioned to a cloud-based financial accounting system. With this new system, we have enabled a project-based view of the organisation, supporting management to understand how our resources are employed to achieve impact in human rights. Staff confidence in accessing financial information is much improved after the system was embedded through 2023, with training and a suite of guidance materials available to support them. Processing efficiencies have been achieved, helping to offset the additional work associated with strengthening controls. There remains opportunity to further capitalise on the additional functionality of the new system and to better communicate the financial information we now capture.

### Facilities and Ways of Working

**What we said we would do:** *Carry out a detailed examination of the best way to realise greater value from the Human Rights Action Centre (HRAC), whether through our continued use of that asset, or through a route which would require us to release the use of the asset in full; Complete the analysis and provide recommendations in time to allow a Board decision by the middle of 2023, allowing any value release to start to be realised from some time in 2024; and continue to use the HRAC as our headquarters, and manage the building with the support and any necessary work needed to keep it functional and safe, albeit holding back from significant investments until our longer term direction is clear.*

There has been significant progress on the project to realise value from our head office, the HRAC. In October 2023, the UK Section and Trust boards agreed to support management's recommendation to proceed with an unconditional sale (in 2024/5), with delayed completion and/or leaseback, of the HRAC. Procurement documents have been drafted so that consultants can be identified to support with both a needs analysis for our future office needs and event space needs for activist events and to advise on the sales process. As this goes forward in 2024, we will ensure that the organisation has the skills and resources to deliver a project of this scale. Governance and management oversight of the sales process will be developed to ensure the best outcome and that risks are appropriately mitigated.

### Trust Grant Management Framework

**What we said we would do:** *Work with the UK Section and with the IS to align and improve project management data and grant measurement methodologies used in grant reporting; Ensure grant management is at the heart of the monitoring, evaluation and learning improvements we make and capitalise on improvements in financial reporting to allow easier access to grant expenditure information; Update the underlying governance documentation that supports grant giving from the Trust to the Section and the IS; Build the Trust's multi-year thematic grants making strategy/approach, and enable the fundraising team to secure greater income in support of an exciting programme of work.*

In 2023 we undertook a full review and update of the agreement between the Trust and the IS. We also worked with the IS to improve the quality of their grant proposals with a view to supporting more of the priority areas of work in the global AI movement, and planning for multi-year support rather than year on year funding. We continued to look at impact reporting and will finalise a framework for Monitoring, evaluations, accountability and learning in our grants work during 2024. We continued to deliver training for trustees on good practice in grant management decision making and consideration of grant reports.

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New grant proposal template packs, based on sector best practice are now being used across our large grants programme, enabling us to ensure grant applicants to the Trust which better articulate the benefits and outcomes they are seeking to achieve.

The Grants Sub-Committee was re-established in 2022 and during 2023 we co-opted three new members onto the committee. The strengthened sub-committee provides additional insight into best practice and invaluable grant making expertise. This has added rigour to our grant making and assessment process, ensuring that the appropriate degree of oversight is taken when assessing grant applications, and reviewing and monitoring new and existing grants.

### Income Generation

**What we said we would do:** *Work toward having a balanced portfolio, which is diverse, manages risk and delivers growth in net income; Work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation; Innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we continuously enhance, create, test, and launch ways of growing net income and the size, quality and breadth of our funder base.*

Recruitment of new supporters was impacted by challenges in digital performance. We invested less than budget in this area, primarily as recruitment costs remain high on paid digital media. Digital performance was at its best in cases of calling for 'urgent' support, for example in relation to live human rights crises on which Amnesty was producing key evidence and research. The Trust invested in face to face fundraising in the first half of 2023, but following worse than budget performance across a number of agencies, all face to face fundraising was stopped as we assessed what role it may play in any future fundraising activity.

The Trust saw a decrease in the number of individuals donating to its work, ending 2023 with around 102,800 financial supporters, down from around 106,000 financial supporters at end of 2022. However, with a number of larger donations, there was an overall increase in donations from supporters of £0.2m compared to 2022.

While donations from individuals continue to be a key source of funding to enable our human rights work, income source diversification continues to be critical in the current climate. We plan to do this by focusing on building income from major gift sources and legacies. In 2023 our partnership with the Postcode Justice Trust contributed £3.1m (2022: £3.0m). Grant income of £6.0m in 2023 was a significant increase on the £3.2m received in 2022, primarily a result of receiving two large, restricted grants during the year. Whilst we experienced another year of generous legacy gifts, income was significantly down on 2022, receiving £4.8m (2022: £9.2m) which represents 21% of total income (2022: 38%). Legacy income can vary by large amounts year to year, with a small number of very large estates having a high impact on our income. We are budgeting for an increase in Legacy income in 2024.

Towards the end of the year, we made significant changes to our mass market fundraising innovation approach after we found the previous approach was resulting in a low number of products that were taking a long time to deliver. The new approach is intended to improve the speed and effectiveness of innovation. The changes will allow the team to work independently to design, test and validate products in market quickly.

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## Strategic Report for the year ended 31 December 2023

We value and respect the financial supporters who are engaged in our movement, and we strive to give them the best experience we can, so that together we can do more to promote and protect human rights for everyone.

The Trust follows a set of six fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with. These principles lay out our commitment to our supporters and members:

- Our fundraising respects and protects our independence, impartiality and mission
- We fundraise with integrity
- We work in partnership with those who support us
- We value and respect our supporters
- We fundraise with courage
- We are transparent in our fundraising and use of funds

Our fundraising activity complies with all relevant legislation and regulation, including the EU General Data Protection Regulation (which came into force in May 2018) and the Privacy and Electronic Communications Regulations 2003. The Trust complies with the Code of Fundraising Practice and is a member of the Direct Marketing Association.

Our supporter care team received a total of 198 complaints in relation to the UK Section and the Trust’s fundraising activities in 2023 (2022: 57), many of which related to views on the human rights issues on which Amnesty is working. Of these complaints in 2023, we identified that 160 relate directly to the Trust (2022: 41), and 7 to the UK Section (2022: 4). In 2023 there were a further 31 general fundraising complaints which could not be attributed to either entity (2022: 13). We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

We recognise the need to ensure we respond appropriately when our fundraisers engage with people who may be in vulnerable circumstances. We are committed to showing respect and empathy towards people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

### 4. Plans for future periods

2024 will be the third year of delivery of our 2022-30 Strategy and accompanying Theory of Change. This year, we will build on achievements in 2023 in a number of areas where we have made good progress, but also must take steps forward to address a number of organisations challenges. Set out below are some of the key activities and achievements we will undertake.

<b>Goal One: Change Attitudes to Human Rights</b>
Introduce our mainstream audiences to the concept of Economic Social and Cultural Rights through a high-profile artist-led attitude change initiative
Increase knowledge and understanding of human rights, and foster rights respecting attitudes through our Human Rights Education activities
Influence education leaders to increase the value placed on human rights education through the curriculum
Build the profile of Amnesty in the UK and reach a mainstream audience with compelling ways to get directly involved with our actions and our human rights content.
<b>Goal Two: Build a Powerful Movement</b>
Introduce an improved and more systematised approach to the organising support that we provide to activist networks

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Provide activists and educators with the opportunity to gain the knowledge, understanding and skills needed to defend human rights
Develop plans to create community-based ‘human rights hubs’ in five cities around the UK to be delivered by the end of 2026
<b>Goal Three: Winning Human Rights Victories</b>
Conduct new research on ESCR, Racial Justice and police powers in the UK.
We will work directly in partnership with rights holders, either in coalitions or across specific projects; building in time and resource to ensure we manage those relationships well
Legal Frameworks: Build our Human Rights Futures Programme; and develop a new strand of work on the anti-rights movement
Crisis: Continue our work on the end Israel’s apartheid campaign and our response to the ongoing crisis in Gaza, the West Bank and Israel; and respond to new crises as they emerge
Racial Justice: continue our work on the human rights impacts of the UK government Prevent programme
Individuals at Risk: Work on issues relating to UK nationals detained abroad and deliver the UK part of Amnesty’s global Write for Rights campaign
Freedom of Expression: Work as part of the global campaign to protect the right to protest
ESCR: implement our multi-year strategy for our ESCR work
<b>How we will enable our Goals</b>
<b>People and Culture</b>
Continue improvements in our workplace culture and ways of working as a team.
Continue to deliver and build capacity in our IDEA approach
Improve our safeguarding by developing guidance, education and a culture of continuous improvement; including through further training and improved processes relating to criminal records checks
Expand our psychological support offering and proactive approach for key roles where there is a greater exposure to risk, and improve management guidance
Deliver high-quality leadership and management training and development, as well as mapping out wider learning needs across the organisation and how best to organise learning decision making and culture so that we become a much more learning supportive and enabling organisation
Continue to improve our people practices and systems and look at what our reward approach should be to best support our aims as a progressive employer
<b>Improvements to Governance</b>
Delivering all scheduled Trust and Section Board meetings, ensuring papers are high quality and delivered on time
Deliver all statutory reporting, meeting required deadlines.
Improve governance recruitment processes so that we avoid vacancies which can affect quoracy as well as overall breadth of contributions
<b>Planning, Monitoring, Evaluation and Learning Systems</b>
Keep building our approach to measuring impact, learning and reporting
Make improvements so our decision makers can use evidence of impact and learning to lead the organisation in planning, delivering and improving our work
<b>Finance Systems and Processes</b>
Streamline and improve re-forecasting processes
Improve transparency of on-going financial performance and improve modelling of potential future performance to support stronger business case assessments of potential activity
Plan for the integration of capabilities in the Digital, Data and Technology transformation roadmap, which need to feed information and data from/into financial systems to deliver impact

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and effectiveness
<b>Data, Digital &amp; Technology Transformation</b>
Embark and make progress to deliver a three-year data, digital and technology transformation project
Continue day to day with well-run core IT systems and ensure those systems are secure
<b>Facilities and Ways of Working</b>
Realise the potential value of the Human Rights Action Centre to better deliver value for our human rights mission
Further update our ethical procurement procedures and processes that will ensure our suppliers and contractors comply with human rights standards and our values as a human rights organisation
<b>Income Generation</b>
Transform our approach to fundraising innovation and improve the speed and efficiency with which new fundraising products are launched
Address profitability issues in the retail portfolio, assessing the long-term role of the high street portfolio, and boosting volume and profitability in online retail.
Establish a stronger prospecting and restricted funding marketing and securing pipeline approach, building up the % of our human rights activity financed by restricted funding
Innovate other areas of income generation outside of traditional fundraising, such as business to business training (e.g. to public service providers) on human rights and human rights respecting approaches in different elements of public service

## 5. Financial review

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

The accounts show a deficit for the year of £0.3m, compared to a £1.5m surplus in 2022. Income of £22.8m was £1.3m less than was received in 2022, largely a result of reduced legacy income.

Expenditure increased by £0.1m to £23.0m. Expenditure on raising funds increased by £1.0m to £6.1m, there was a £0.6m decrease in expenditure on charitable activities to £17.0m in 2023. A large part of our total expenditure (37%) continues to support global research into human rights violations (2022: 51%). The proportion of expenditure on the promotion of human rights increased to 29% from 20% in 2022. This change was a result of increased charitable grants from unrestricted funds made to the UK Section totalling £5.3m in 2023 (2022: £3.5m).

The cash holdings of the Trust increased by £1.1m during the year to £6.7m at 31 December 2023 (2022: £5.6m), as a result of a decrease in debtors with less legacy income accrued at year end 2023 than in the prior year.

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2023 were £6.1m, a decrease of £2.1m on 2022, as a result of the unrestricted deficit for the year. This resulted in reserves slightly above the target range of £5.0m to £5.5m. The reserves policy is addressed further in Section 7 below.

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**6. Risk and assurance**

Risk management is an integral part of our governance. We identify and address our key strategic risks to mitigate their likelihood and impact. There are two levels to the risk and assurance process.

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also have an operational risk framework which underpins the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

Scenario planning was undertaken during 2023 to understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We closely monitor performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments.

The Trustees consider aspects of risk and assurance and are supported in this by the work of the Finance, Audit and Risk Sub-Committee.

The major strategic risks for the Trust, together with plans and strategies in managing these risks, are shown in the table below.

Risk	Plans and strategies to manage risks
<p><b>Strategy and Governance</b> – are we delivering the strategy and impact to meet our vision?</p>	<ul style="list-style-type: none"> <li>• Boards have approved the 2022-30 Strategic Plan and the 2024 business plan and budget, and taken into consideration the resource requirements required to deliver them.</li> <li>• The Strategic Plan was developed with engagement and consultation with activists and other stakeholders to ensure that it reflected the direction of the UK movement.</li> </ul>
<p><b>Operational Delivery</b> – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> <li>• Hybrid home / office working has become standard and business critical processes such as payroll, accounts payable and IT can be operated effectively in the hybrid environment.</li> <li>• A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy systems and data to cloud storage is ongoing.</li> <li>• Work is under way to finalise a business continuity plan that incorporates existing separate protocols in a single document.</li> </ul>
<p><b>Financial Stability</b> – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> <li>• We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy-giving and performance of new supporter recruitment.</li> <li>• We continue to closely monitor our fixed cost base. Our operational plans for 2024 have been developed based on current staffing levels. We are closely monitoring rates of Inflation and modelling the impact on our cost base.</li> </ul>

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	<ul style="list-style-type: none"> <li>• Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity.</li> </ul>
<b>Compliance</b> – Do we comply with all legal and regulatory requirements?	<ul style="list-style-type: none"> <li>• We ensure all staff undertake data protection and cyber security training, and are provided with laptops to access our systems with enhanced security. Board members are provided with secure IT hardware.</li> <li>• A review of cyber security has been conducted by an external specialist firm which covered preventative controls such as server patching and password protection.</li> <li>• A Security Operations Centre solution is now in place.</li> <li>• Detailed health and safety risk assessments are in place across all our operations.</li> </ul>
<b>People and Culture</b> – Do we have the right skills and experience to deliver our goals?	<ul style="list-style-type: none"> <li>• A key focus of the business plan for 2023 is resource allocation which considers the staff time and skills needed for all planned activities.</li> <li>• We remain focused on bringing diversity into the organisation to enable us to better deliver on our priorities. Plans are in place across the organization to promote equity, diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority.</li> <li>• We have strengthened safeguarding procedures, with a particular focus on safely supporting increased youth participation at all levels of the organisation.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2023 we continued to develop and improved our risk reporting, incident management and processes to monitor regulatory compliance across a broad range of activities following an approach endorsed by the National Council for Voluntary Organisations (NCVO).

## 7. Reserves policy

As at 31 December 2023 unrestricted funds totalled £10.6m (2022: £12.9m). This comprises:

- £4.5m (2022: £4.5m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £6.1m (2022: £8.3m) of funds which represent free reserves.

A level of free reserves is necessary to ensure that the Trust’s activities can continue on a day-to-day basis and can continue in the event of a major unforeseen reduction of income or increase in expenditure. These reserves provide a contingency to enable the Trustees to take the necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Trustees have adopted a risk-based

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## Strategic Report for the year ended 31 December 2023

reserves policy which is reviewed annually.

The target range of free reserves is determined by considering the key strategic and operational risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should remain in the range of £5.0m to £5.5m (2022: £5.0m to £5.5m).

At 31 December 2023, the level of free reserves was above this range, at £6.1m. An unrestricted deficit and reduction in free reserves was planned in 2023, to bring free reserves toward their target range. The current strong position of free reserves slightly above their target range supports the Trust to meet future uncertainty and to further our strategic objectives. We undertake financial planning which aims to deliver free reserves within our target range in the medium term. We have set a deficit budget for 2024, with capital investments also planned in technology.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

### 8. Investments policy

In making any financial investment, the Trust's policy requires consideration of:

- Minimisation of risk. No speculative investments shall be made
- Liquidity: Invested funds shall be kept liquid to allow them to be called upon as necessary
- Reputational risks: No investment shall be made if the Trustees are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the charity's commitment to human rights, and thus result in reputational risk.

At 31 December 2023 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

This report, incorporating the Strategic Report, is now approved by the Board and signed on its behalf by:

Andrew Lines, Chair

16 May 2024

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**Independent Auditor's Report for the year ended 31 December 2023**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL  
UK SECTION CHARITABLE TRUST**

**Opinion on the 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 2023 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

**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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Independence**

We remain independent of the Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

**Conclusions related to going concern**

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

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

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

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such

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material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Other Companies Act 2006 reporting**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustee's Responsibilities, 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 determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

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**Extent to which the audit was capable of detecting irregularities, including fraud**

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:

*Non-compliance with laws and regulations*

Based on:

- Our understanding of the and the sector in which it operates;
- Discussion with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit; and
- Obtaining and understanding of the policies and procedures regarding compliance with laws and regulations;

We considered the significant laws and regulations to be FRS102, Companies Act 2006, Corporate and VAT legislation, Employment Taxes, Health and Safety, Data Protection regulations and the Bribery Act 2010 .

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the Health and Safety, Data Protection regulations and the Bribery Act 2010

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

*Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be improper revenue recognition as well as management override of controls through the use of journal entries and bias in significant accounting estimates.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2023**

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criterion, by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias, including allocation of costs including apportionment of costs between Amnesty International United Kingdom Section and Amnesty International UK Section Charitable Trust, Deferral of income, Accrued legacy income, Depreciation rates for assets, Going concern assumptions and Bad debt provision; and
- Reviewing revenue recognition as well as assessing cut off for revenue in the financial year.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Laurence Elliott (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Gatwick, West Sussex

Date: 7 June 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Statement of financial activities for the year ended 31 December 2023**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2023 £000s	2023 £000s	2023 £000s	2023 £000s	2022 £000s
<b>Income from:</b>						
Donations and grants	4,5	17,469	2,829	-	20,298	21,686
Other trading activities	6	2,120	-	-	2,120	2,159
Investment and other income	7	409	-	-	409	297
<b>Total income</b>		<b>19,998</b>	<b>2,829</b>	<b>-</b>	<b>22,827</b>	<b>24,142</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Raising funds	4	4,826	49	-	4,875	3,913
Other trading activities	6	1,208	-	-	1,208	1,123
<b>Total expenditure on raising funds</b>		<b>6,034</b>	<b>49</b>	<b>-</b>	<b>6,083</b>	<b>5,036</b>
<b>Charitable activities</b>						
Promotion of human rights	8	6,281	330	-	6,611	4,440
Research: human rights violations	8	8,010	508	-	8,518	11,604
Investment in activist recruitment	8	1,885	-	-	1,885	1,544
<b>Total expenditure on charitable activities</b>		<b>16,176</b>	<b>838</b>	<b>-</b>	<b>17,014</b>	<b>17,588</b>
<b>Total expenditure</b>		<b>22,210</b>	<b>887</b>	<b>-</b>	<b>23,097</b>	<b>22,624</b>
<b>Net (expenditure) / income</b>		<b>(2,212)</b>	<b>1,942</b>	<b>-</b>	<b>(270)</b>	<b>1,518</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>12,865</b>	<b>634</b>	<b>543</b>	<b>14,042</b>	<b>12,524</b>
<b>Total funds carried forward</b>		<b>10,653</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>	<b>14,042</b>

All amounts relate to continuing activities. The notes on pages 38 to 51 form part of these financial statements. Analysis by fund of the 2022 income and expenditure comparatives is shown in notes 4 to 8.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Balance sheet at 31 December 2023**

	Note	2023 £000s	2023 £000s	2022 £000s	2022 £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	<u>4,490</u>	4,490	<u>4,522</u>	4,522
<b>Current assets</b>					
Debtors	13	6,865		7,818	
Cash at bank and in hand		<u>6,735</u>		<u>5,580</u>	
		13,600		13,398	
<b>Creditors: amounts falling due within one year</b>	14	<u>(4,318)</u>		<u>(3,878)</u>	
<b>Net current assets</b>			9,282		9,520
<b>Total net assets</b>			<u>13,772</u>		<u>14,042</u>
<b>Funds</b>					
<b>Unrestricted</b>					
Undesignated	15		6,163		8,343
Designated	15		4,490		4,522
<b>Restricted</b>	15		2,576		634
<b>Endowment</b>	15		543		543
<b>Total funds</b>			<u>13,772</u>		<u>14,042</u>

Approved by the Board of Trustees and authorised for issue by:

Andrew Lines, Chair  
Date: 16 May 2024

Company number: 03139939

The notes on pages 38 to 51 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Cash flow statement for the year ended 31 December 2023**

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	Note	2023 £000s	2022 £000s
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	16	1,155	1,566
<b>Change in cash and cash equivalents in the year</b>	16	<u>1,155</u>	<u>1,566</u>
Cash and cash equivalents at the beginning of the year	16	5,580	4,014
<b>Cash and cash equivalents at the end of the year</b>	16	<u>6,735</u>	<u>5,580</u>

The notes on pages 38 to 51 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

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**1 Overview of our structure in relation to the worldwide Amnesty International movement**

**Amnesty International UK Section Charitable Trust ("the Trust")** is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International movement is provided in the Trustees Report.

**2 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention. The report and financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective from 1 January 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. The principal accounting policies are set out below and have been applied consistently throughout the year.

The Trust constitutes a public benefit entity as defined by FRS102.

**Going Concern**

The Trustees have undertaken an assessment of the strategic risks facing the Trust and the potential financial impact of these risks materialising in a range of different negative scenarios. A detailed cashflow analysis has been performed for the Trust and plans are in place to manage cash outflows in the event of such negative scenarios arising. A significant proportion of the Trust's expenditure consists of grant making which is either linked to income received or could be withheld, delayed or reduced in the event of a significant income reduction. The Trustees concluded that the Trust could adequately withstand the financial impact of key risks materialising through exercising control over grant making and by utilising its reserves which are above the target level derived from the risk based reserves policy.

Given the strength and liquidity of the balance sheet, the degree of control that the Trust has over its largest area of expenditure and the scenario planning work which has established that sufficient reserves are held to cover the remaining expenditure if income sources were to be disrupted, the Trustees are satisfied that there are no known risks that would cast doubt on the Trust's ability to continue as a going concern. The Trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

**Income and expenditure**

Income is recognised in the financial year in which the Trust is legally entitled to the income, receipt of funds is probable and the amount can be measured with sufficient reliability.

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the Trust has entitlement to the funds, any performance related conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal. Income is recognised when received, net of associated costs.

## **2 Accounting Policies - Continued**

### **Income and expenditure (continued)**

Expenditure is charged to the Statement of Financial Activities on an accruals basis.

Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of raising funds (gaining financial supporters) and campaigning expenditure (gaining activists).

Where other expenditure relates to more than one classification within the Statement of Financial Activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants made in furtherance of the charity's objects are recognised as expenditure when confirmation of an award has been made to the recipient.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

### **Estimates and Judgements**

All accounting judgements and estimates included in these accounts are in line with the stated accounting policies.

Valuation of legacies in accrued income is an estimate included in these accounts that may have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year. The value of the legacy is estimated based on the best information available. Due to uncertainty associated with valuation, there is a possibility that material adjustments are required in future.

### **Fixed assets**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives as follows:

Freehold buildings 2% per annum; Computer equipment 33% per annum;

Freehold land is included at cost and is not depreciated.

A de minimis amount of £5k is used for the capitalisation of fixed assets, with items of a lower cost being charged to expenditure.

Assets are reviewed for impairment when events or changes in circumstances indicate that their value could be impaired. If the review indicates any asset has a carrying value higher than its recoverable value then it will be written down accordingly and the difference recorded as expenditure.

### **Debtors**

Debtors are recognised at the settlement amount due to the Trust at the end of the period.

### **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.

## **2 Accounting Policies - Continued**

### **Financial Instruments**

The Trust 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.

### **Pensions**

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

### **Reserves**

Reserves are distinguished between restricted, endowment and unrestricted funds. Income, expenditure, assets and liabilities for each classification of reserve are accounted for separately.

### **Holiday pay**

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

### 3 Taxation

The Trust is a registered charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the year.

### 4 Donations and grants

	Unrestricted 2023 £000s	Restricted 2023 £000s	Endowment 2023 £000s	Total 2023 £000s	Total 2022 £000s
Donations from supporters (see note 5)	7,699	100	-	7,799	7,634
Legacies (see note 5)	4,803	10	-	4,813	9,210
Gift Aid	1,620	-	-	1,620	1,689
Grants received (see note 5)	3,347	2,719	-	6,066	3,153
	<b>17,469</b>	<b>2,829</b>	<b>-</b>	<b>20,298</b>	<b>21,686</b>
<b>Expenditure on raising funds</b>					
Supporter recruitment	2,481	-	-	2,481	1,709
Supporter care	691	-	-	691	514
General fundraising	1,141	49	-	1,190	1,200
Legacies	513	-	-	513	490
	<b>4,826</b>	<b>49</b>	<b>-</b>	<b>4,875</b>	<b>3,913</b>
<b>Net fundraised income generated</b>	<b>12,643</b>	<b>2,780</b>	<b>-</b>	<b>15,423</b>	<b>17,773</b>

Included within Donations from supporters are unrestricted amounts received from Trustees and senior management totalling £195 (2022: £385)

Included in the Expenditure on raising funds is £824k (2023: £816k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2022 included £141k restricted income and £2k of the gift aid claimed in 2022 was restricted. £26k of grants received in 2022 were restricted.

All other 2022 comparative income and expenditure in this note was unrestricted.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

**5 Analysis of restricted funds received**

The Trustees express their gratitude to the funders for their generous grants: £000s

**Donations:**

From individuals in support of: Be There - International Crisis Reponse 100

**Legacies**

From individuals in support of: Human Rights in Southern Africa 10

**Grants:**

Foundation for a Just Society International	Human Rights Education - West Africa	1,761
Open Society Foundation	Crisis Planning and Delivery	163
The Bryan Guinness Charitable Trust	Be There - International Crisis Reponse	3
The Two-Way Charitable Trust	Be There - International Crisis Reponse	2
Other Charitable Trusts	Human Rights Education	790
		<b>2,719</b>

**Total restricted funds received** **2,829**

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met.

**6 Other trading activities**

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2023	2023	2023	2022	2022	2022
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	57	75	(18)	115	1	114
Community fundraising	527	488	39	545	439	106
Appeals	753	427	326	639	182	457
Lotteries	526	43	483	544	373	171
Raffles	257	175	82	316	128	188
	<b>2,120</b>	<b>1,208</b>	<b>912</b>	<b>2,159</b>	<b>1,123</b>	<b>1,036</b>

Lottery income in 2023 of £526k (2022: £544k) is from the Trust's weekly lottery draws. Included in corporate relationships income of £115k in 2022 was £50k received from The Co-operative Bank restricted to the Ukraine appeal.

Included in expenditure on other trading activities is £160k (2022: £112k) of apportioned support costs. (See note 9 for further information).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

<b>7 Investment and other income</b>	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
Interest income	164	52
Rental income	245	245
<b>Total investment and other income</b>	<b>409</b>	<b>297</b>

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 18 for income under operating leases.

<b>8 Expenditure on charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
<b>Promotion of human rights</b>		
<b>Grants from unrestricted funds to the UK Section:</b>	<b>5,338</b>	<b>3,500</b>
<b>Grants from restricted funds to the UK Section:</b>		
Human rights education	164	108
Crisis planning and delivery	163	-
Individuals at risk	3	3
Publications	-	10
<b>Total grants from restricted funds to the UK Section</b>	<b>330</b>	<b>121</b>
<b>Production and distribution of human rights publications</b>	<b>699</b>	<b>612</b>
Support costs apportioned (see note 9)	244	207
<b>Total expenditure on promotion of human rights</b>	<b>6,611</b>	<b>4,440</b>

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

<b>8 Expenditure on charitable activities - Continued</b>	<b>2023</b> <b>£000s</b>	<b>2022</b> <b>£000s</b>
<b>Research into and relief of human rights violations</b>		
Grant to Amnesty International Limited	8,020	11,093
Direct international funding	498	511
<b>Total research into and relief of human rights violations</b>	<b>8,518</b>	<b>11,604</b>
 <b>Investment in activist recruitment</b>		
Investment in activist recruitment	1,469	1,314
Support costs apportioned (see note 9)	416	230
<b>Total investment in activist recruitment</b>	<b>1,885</b>	<b>1,544</b>
 <b>Total expenditure on charitable activities</b>	<b>17,014</b>	<b>17,588</b>
 <b>Total restricted grants included in the above</b>		
For the promotion of human rights	330	121
Research into and relief of human rights violations	508	511
	<b>838</b>	<b>632</b>
 <b>9 Support Costs</b>		
	<b>2023</b> <b>£000s</b>	<b>2022</b> <b>£000s</b>
Staff costs	1,271	1,066
Depreciation	32	32
Audit fees	46	37
Other support costs	295	230
<b>Total support costs</b>	<b>1,644</b>	<b>1,365</b>
	<b>2023</b> <b>£000s</b>	<b>2022</b> <b>£000s</b>
Raising funds	824	816
Other trading activities	160	112
Promotion of human rights	244	207
Investment in activist recruitment	416	230
<b>Total support costs apportioned</b>	<b>1,644</b>	<b>1,365</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

These support costs are apportioned across the organisation's activities based on the amount of staff time spent on each activity.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Notes forming part of the financial statements for the year ended 31 December 2023

#### 10 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 253 staff were employed during 2023 (2022: 253).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 223 in 2023 (2022: 214). The full time equivalent number of staff employed in 2023 was 203 (2022: 194).

#### Apportioned staff costs

Costs shown here are those apportioned to the Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	3,886	3,406
Social security costs	452	409
Pension costs	302	261
Redundancy and termination costs	103	2
	<b>4,743</b>	<b>4,078</b>

The Trust contributes to defined contribution pension schemes.

Redundancy and termination costs in 2023 are in respect of payments made to three staff members (2022 - one staff member).

#### Full time equivalent analysis

The number and cost of apportioned full-time equivalent staff engaged on the Trust's various activities was as follows:

	<b>Average number of staff</b>	<b>Full-time equivalents</b>	<b>Cost £000s</b>
Raising funds	68	41	2,660
Other trading activities	21	4	295
Promotion of human rights	28	8	517
Support	40	18	1,271
	<b>157</b>	<b>71</b>	<b>4,743</b>

Of the 253 staff employed during 2023, there were 179 staff who had a part of their time apportioned to the Trust (2022: 184). The full time equivalent number of staff apportioned to the Trust was 71 (2022: 68). The average number of employees apportioned to the Trust for 2023 was 157 (2022: 157).

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Notes forming part of the financial statements for the year ended 31 December 2023

### 10 Staff costs (continued)

#### Emoluments of employees

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

£ 000s	2023 Total numbers	2022 Total numbers
0 - 60	143	163
60 - 70	22	10
70 - 80	2	5
80 - 90	6	2
90 - 100	1	-
100 - 110	3	3
130 - 140	1	1
190 - 200	1	-
	<b>179</b>	<b>184</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the Trust irrespective of the apportionment of those costs between the Trust and the UK Section. The member of staff in the highest band was one of the staff members who received a termination payment in 2023.

#### Key management personnel remuneration

Aggregate emoluments for the key management personnel of both the UK Section and the Trust for the year ended 31 December 2023 total £818,481 (2022: £739,961). Emoluments to key management personnel in this note include redundancy and termination costs, employer's pension and National Insurance contributions. This figure represents the total costs, of which 55% in total are apportioned to the Trust.

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the Chief Executive in 2023 was £131k (2022: £131k).

### 11 Directors' remuneration

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2022: £nil). During 2023 out of pocket travel expenses totalling £412 were reimbursed to three Trustees (2022: £548 to two Trustees).

Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2022: £8k).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

**12 Tangible fixed assets**

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
<b>Cost</b>			
<b>At 1 January 2023 and 31 December 2023</b>	41	5,094	5,135
<b>Depreciation</b>			
<b>At 1 January 2023</b>	41	572	613
Charge for the year	-	32	32
<b>At 31 December 2023</b>	<b>41</b>	<b>604</b>	<b>645</b>
<b>Net book value at 31 December 2023</b>	<b>-</b>	<b>4,490</b>	<b>4,490</b>
<b>Net book value at 31 December 2022</b>	<b>-</b>	<b>4,522</b>	<b>4,522</b>

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant has to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above was £3.5m.

**13 Debtors**

	2023 £000s	2022 £000s
Tax recoverable on Gift Aid	555	911
Amounts due from UK Section	182	-
Accrued legacy income	4,785	6,745
Other accrued income	1,296	-
Other debtors and prepayments	47	162
	<b>6,865</b>	<b>7,818</b>

**14 Creditors: amounts falling due within one year**

	2023 £000s	2022 £000s
Trade creditors	141	179
Amounts due to UK Section	-	472
Accrued charges and deferred income	4,177	3,227
	<b>4,318</b>	<b>3,878</b>

Included in the above figures is £63k of deferred income (2022: £65k). £47k of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2022: £47k).

Also included in the above figures is £3,894k of accrued expenditure related to the grant to the International Secretariat for research into human rights violations (2022: £2,996k).

All income deferred at 31 December 2022 was recognised as income in 2023, and all deferred income included above relates to receipts in 2023.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

**15 Funds**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2023</b>	<b>8,343</b>	<b>4,522</b>	<b>634</b>	<b>543</b>	<b>14,042</b>
Total income	19,998	-	2,829	-	22,827
Total expenditure	(22,210)	-	(887)	-	(23,097)
Movement between reserves	32	(32)	-	-	-
<b>At 31 December 2023</b>	<b>6,163</b>	<b>4,490</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>
<b>Represented by</b>					
Fixed assets	-	4,490	-	-	4,490
Net current assets	6,163	-	2,576	543	9,282
	<b>6,163</b>	<b>4,490</b>	<b>2,576</b>	<b>543</b>	<b>13,772</b>

**Undesignated funds**

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

**Designated funds**

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £32k is a reflection of the decrease in the net book value of fixed assets over the year.

**Restricted funds**

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

Restricted fund balances at 31 December comprised:

	2023 £000s	2022 £000s
Human Rights Education - West Africa	1,761	340
Human Rights Education	815	185
Be There - International Crisis Reponse	-	104
Individuals at risk	-	3
Human Rights Education - Israel	-	2
	<b>2,576</b>	<b>634</b>

**Endowment fund**

By a declaration of Trust dated September 1999, the Trust was made the beneficiary of a gift from David T K Wong of:

- : US\$300k US Federal Government Zero Coupon Bonds which matured in November 2011;
- : US\$50k US Federal Government Zero Coupon Bonds which matured in November 2015; and
- : US\$250k US Federal Government 7.625% Coupon Bonds which matured in January 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

**15 Funds - continued**

In October 2014 a gift of £25k was received, and in February 2016 a further gift of £20k was received, with both to be invested in the Endowment fund. The Trustees are obliged to hold this capital in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives.

In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the Endowment is now held in sterling.

**Funds movements for 2022 are analysed below for comparison**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2022</b>	<b>6,380</b>	<b>4,554</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>
Total income	23,923	-	219	-	24,142
Total expenditure	(21,992)	-	(632)	-	(22,624)
Movement between reserves	32	(32)	-	-	-
<b>At 31 December 2022</b>	<b>8,343</b>	<b>4,522</b>	<b>634</b>	<b>543</b>	<b>14,042</b>
<b>Represented by</b>					
Fixed assets	-	4,522	-	-	4,522
Net current assets	8,343	-	634	543	9,520
	<b>8,343</b>	<b>4,522</b>	<b>634</b>	<b>543</b>	<b>14,042</b>

**16 Notes to cash flow statement**

**Reconciliation of net expenditure to net cash flow from operating activities**

	2023 £000s	2022 £000s
<b>Net income for the year as per the statement of financial activities</b>	<b>(270)</b>	<b>1,518</b>
<b>Adjustments for:</b>		
Depreciation charge	32	32
Decrease / (increase) in debtors	953	(971)
Increase in creditors	440	987
<b>Net cash provided by operating activities</b>	<b>1,155</b>	<b>1,566</b>

**Analysis of cash and cash equivalents**

	1 Jan 2023 £000s	Cash flows £000s	31 Dec 2023 £000s
Cash at bank and in hand	5,580	1,155	6,735

Cash in hand and at bank represents total net funds and there are no other liquid resources or debt.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2023**

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**17 Related party transactions**

The Trust and the UK Section are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

The Trust and the two companies which comprise the International Secretariat are considered to be related entities due to the alignment of objectives and close relationships that exist within the Amnesty movement.

**Related entity balances**

At 31 December the Trust had the following balances with related entities:

	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
Due to UK Section	-	472
Due from UK Section	182	-
Due to the International Secretariat	3,894	2,996

**Related entity transactions**

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity:

	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
Grant to the International Secretariat for research into human rights	(8,020)	(11,093)
Grants made from restricted funds to other Amnesty International Sections for furtherance of charitable objectives	(498)	(511)
Grants made from unrestricted funds to the UK Section for furtherance of charitable objectives	(5,338)	(3,500)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(330)	(121)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for Amnesty magazine	(182)	(128)

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Notes forming part of the financial statements for the year ended 31 December 2023

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### 18 Income under operating leases

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	<b>2023</b>	<b>2022</b>
<b>Minimum lease income due</b>	<b>£000s</b>	<b>£000s</b>
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	2,675	2,920
	<b>3,900</b>	<b>4,145</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

England & Wales - Charity number 1051681

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# Accounts

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Company No: 03139939

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

Financial statements for the year ended 31 December 2022

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2022**

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2022**

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## Legal and administrative information

### Full name and registered address of the charity

Amnesty International UK Section Charitable Trust  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

### Status of the charity

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

**Charity registration number - England & Wales** 1051681  
**Charity registration number - Scotland** SC039534  
**Company registration number** 03139939

### Secretary and registered office

Michelle O'Keeffe, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA  
e-mail [amnestycompany.secretary@amnesty.org.uk](mailto:amnestycompany.secretary@amnesty.org.uk)

### Trustees

Andrew Lines <sup>(D,F)</sup> - Chair	Shirah Mansaray <sup>(B,E,F)</sup>
Deborah Charnock <sup>(A,F,G)</sup> - resigned 31 March 2023	Helen Moulinos <sup>(C,E)</sup>
Frederica De Silva <sup>(F)</sup>	Senthorun Raj <sup>(*)</sup>
Awmaima Amrayaf <sup>(B,G)</sup>	Subathra Shanmuganathan <sup>(A,D)</sup>
Ciara Garcha <sup>(C,D,E,*)</sup> - resigned 8 October 2022	Helen Horton <sup>(E,G,*)</sup> - appointed 8 October 2022
Lisa Warren <sup>(A,*)</sup> - resigned 8 December 2022	

\* member of the Board of Amnesty International United Kingdom Section

### Sub-Committee membership

- A - member of the Finance Audit and Risk Sub-Committee
- B - member of the People, Culture and Inclusion Sub-Committee
- C - member of the Growing a Powerful Movement Sub-Committee
- D - member of the Nominations Sub-Committee
- E - member of the Campaigns and Impact Sub-Committee
- F - member of the Grants Sub-Committee
- G - member of the Safeguarding Sub-Committee

### Chief executive and other key management personnel

Sacha Deshmukh	Chief Executive Officer
Tim Hancock	Director of Chief Executive's Office
Kerry Moscogiuri	Director of Supporter Campaigning and Communications
Rosie Chinchin	Director of Fundraising
Ir�ne Fufeyin	Acting Director of People and Culture (resigned 31 August 2022)
David Prince	Director of People and Culture (appointed 7 November 2022)
Toby Woffenden	Acting Director of Corporate Services (job share)
Ben Smith	Acting Director of Corporate Services (job share)

### Bankers

Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP  
Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

### External auditors

BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA

### Solicitors

Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2022

### Trustees' Report

#### 1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat which coordinates the worldwide movement and provides support for global governance structures. The International Secretariat ("the IS") consists of two companies – Amnesty International Limited and Amnesty International Charity.

Amnesty International in the United Kingdom is part of the worldwide Amnesty International movement. There are two active legal entities:

**Amnesty International United Kingdom Section ("the UK Section")** - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the Global Assembly of Amnesty International, by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by campaigning for observance, and opposing violations, of human rights. The UK Section has a licence to use the Amnesty International name and logo in the United Kingdom.

**Amnesty International UK Section Charitable Trust ("the Trust")** - a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights. This includes funding Amnesty International Limited, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty International name and logo in the United Kingdom.

#### 2. Governance and management

The Trust is a registered charity and a company limited by guarantee and is governed by its Trustees (who are the Directors and Members). The Trust is independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

The Trust is governed by its Articles of Association. Trustees are appointed for a three-year term, and under the Articles of Association can serve for a maximum of two consecutive terms. They are then eligible for re-appointment after an interlude of three years. The Trustees meet at least four times each year.

The Trustees are generally very familiar with human rights and the work of Amnesty International. Induction training is provided for new Trustees, which covers their responsibilities and statutory duties. All the Trustees give their time voluntarily and receive no benefits.

To support our independence, we do not seek or accept money from governments other than for our human rights education work. During 2020, the Trust received final funds from the Department for

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST Trustees Report for the year ended 31 December 2022

International Development (dissolved in 2020; now the Foreign, Commonwealth and Development Office) for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now continuing to 2023 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **People, Culture and Inclusion Sub-Committee (formerly the Human Resources Sub-Committee)**, a joint committee of the UK Section and the Trust. It provides strategic support in the development, implementation and scrutiny of people policies, practices and culture including in the areas of inclusion, diversity, equity and anti-racism. This will enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

The **Building a Powerful Movement Sub-Committee** (formerly Activism Sub-Committee), a joint committee of the UK Section and the Trust. It serves to support the Trustees in monitoring and supporting the growth and impact of activism in the UK.

The **Nominations Sub-Committee**, a joint committee of the UK Section and the Trust. It assists the Board in making decisions on governance appointments including seeking out appropriately qualified candidates for elected and appointed positions on the Board, its sub-committees and other appointments as required.

The **Campaigns and Impact Sub-Committee**, a joint committee of the UK Section and the Trust. It aims to improve the effectiveness of our human rights and campaigning work at a strategic level. It provides support and scrutiny on monitoring, evaluation and learning across our campaigns.

The **Grants Sub-Committee**, a committee of the Trust. It assists the Trustees in making decisions to approve the release of funds. Their work includes ensuring that the appropriate degree of oversight is taken when assessing grant applications; reviewing and monitoring new and existing grants; assessing potential funders and approving the release of funds.

The **Safeguarding Sub-committee**, a joint committee of the UK Section and the Trust. It supports the Boards to fulfil to their governance responsibilities by providing leadership, guidance on best practice, strategic support, oversight and scrutiny of safeguarding policies and procedures.

A full list of members of the sub-committees can be found on our website - <https://www.amnesty.org.uk/subcommittees>

In the performance of their duties, the Trustees have considered the principles of the Charity Governance Code (the Code), together with the relevant components of Amnesty International's own global Core Standards, a set of governance standards adhered to by Amnesty sections and structures across the movement. Trustees are familiar with the requirements of the Code and are satisfied that our governance meets it in all material respects. The Trustees reflect on governance arrangements, and consider their

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2022

own performance and that of the Chief Executive, on a regular basis.

### 3. Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustees are not aware of any relevant audit information of which the auditors are unaware.

### 4. Policy on pay for employees including senior staff

The Trust operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises, using established salary surveys, to help set our pay rates.

We commit to paying staff a fair salary that is competitive within the charity sector, proportionate to the complexity and responsibilities of each role, and in line with our charitable objectives.

## **AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

### **Trustees Report for the year ended 31 December 2022**

We are accredited by the Living Wage Foundation and committed to three key principles for pay:

- equality/fairness;
- responsible financial management; and
- market competitiveness in line with the wider charity sector.

We tracked or exceeded the Living Wage Foundation rates in 2022.

We acknowledge that debates over pay – and executive salaries, in particular – are important and reflect genuine public concerns. We are committed to achieving the right balance between recognising these concerns while ensuring our salary levels help attract the talent we need to run an effective and efficient organisation.

We publish our approach to pay, including details on our gender pay gap and ethnicity pay gap, in detail on our website.

The Board delegate the day-to-day running of the organisation to the executive directors, who are considered the key management personnel. Compensation for all executive directors employed at the UK Section in the year ending 31 December 2022 are detailed here.

Our Chief Executive Officer is paid a full-time equivalent annual salary of £131,122. The pay ratio of our CEO's pay to the pay of our lowest paid employee was: 5.5:1 (5.8:1 in 2021). Five other key management personnel (those included below with the exception of the Acting Directors of Corporate Services) had a pay ratio to our lowest paid employee of over 4:1. These staff are key to the running of the organisation and are paid at a competitive rate in line with the wider charity sector, to ensure we are able to attract and retain the best staff to these positions.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2022**

Position	Responsibility	Actual gross salary* 2022	Full time Equivalent Annual Salary	
			2022	2021
<b>Chief Executive Officer</b> Sacha Deshmukh	Provides overall leadership to the organisation, working with the board and Senior Leadership Team to shape our goals and ensure that we achieve them	£131,122	£131,122	£123,756
<b>Director of the Chief Executive's Office</b>	Responsible for our human rights programmes, influencing the UK and devolved governments. They also coordinate advise the governance bodies of the UK Section and Trust	£105,001	£105,001	£98,685
<b>Director of Supporter Campaigning and Communications</b>	Responsible for Campaigns, Media and Digital Communications, and for supporting human rights activism in the UK	£105,001	£105,001	£100,086
<b>Director of Fundraising</b>	Responsible for engaging the UK public to provide financial support	£105,001	£105,001	£100,086
<b>Acting Director of Corporate Services / Head of Finance</b> (28 June 2021 to 31 December 2022)	Responsible for ensuring strong management of our finances, risk and technology to enable maximum impact for human rights	£86,786	£86,786	£77,085
<b>Acting Director of Corporate Services / Head of Data and Insight</b> (28 June 2021 to 31 December 2022)	Responsible for our data and insights to enable decision-making and for our facilities to ensure a best practice working environment for our teams	£86,786	£86,786	£75,685
<b>Acting Director of People and Culture</b> (28 June 2021 to 31 August 2022)	Responsible for the recruitment, support and development of our team of staff and volunteers, and for initiatives to improve our people management capabilities and employee experience	£64,284	£95,524	£81,013
<b>Director of People and Culture</b> Joined 7 November 2022		£14,811	£97,080	-

\* Differences between full-time equivalent annual salaries and actual gross salaries arise as a result of individuals joining / leaving. The above figures show salary only. Additional employer costs of National Insurance, Pension Contributions and Childcare Vouchers totalled £147,064 (2021: £124,732). For 2021 comparatives of staff acting up into the role, we have included the pay for their substantive role up to the point they took on the new role.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2022**

**5. Thank you**

Volunteers are involved in a lot of different roles across the Trust. The supporters, volunteers and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

This report is now approved by the Board and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Andrew Lines', is written over a light blue rectangular background.

Andrew Lines, Chair  
18 May 2023

## **Strategic Report**

### **1. Key objectives and statement of benefits**

All of the Trust's activities focus on delivering human rights benefit both to specific individuals and to the public in general. The Trustees believe that promoting general awareness of human rights, creating cultural support in favour of human rights, campaigning to prevent or end human rights abuses and encouraging supporters to take action, provides universal benefits.

In addition, a key objective of the Trust is to maximise the long-term funds available for grant making activities in support of such human rights benefits.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives they have set.

The Trust's objectives and the activities that flow from them are aligned to those summarised in the Charity Commission's guidance publication RR12 – The Promotion of Human Rights.

### **2. Key activities**

The Trustees recognise the importance of the Amnesty International brand in securing the Trust's income, mainly from contributions from individual supporters from across the UK, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to the International Secretariat. The Trust also funds activity carried out by the UK Section. All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations within the Amnesty International movement whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

Through its grant making, the Trust supported a number of programmes in Scotland in 2022. That included campaigning for individuals at risk, human rights education activities, and defending and strengthening human rights frameworks, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

### **3. Achievements and performance**

2022 was an exciting year as we embarked on the first year of our new 2022-2030 strategy. Whilst the war in Ukraine and our response to the resulting human rights crisis impacted some of our planned work in 2022, we made progress across our 2022 priorities and were able to contribute toward many human rights victories and developments. In this section, we report on what was achieved against the priorities established for 2022.

Throughout 2022, the Trust continued to grant funds to a varied and dynamic portfolio of projects (either delivered by the IS around the world, or in the UK by the Section) but was able to do so underpinned by a stronger framework of grant approval/reporting than in previous years. Trust grant-funded activity delivered human rights activity both within the UK and internationally.

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2022

The Trust supports charitable work falling under the global strategic priorities of the Amnesty International global movement and UK strategic priorities agreed with the UK Section. A total of £3.6m was granted by the Trust in 2022 to fund the UK Section, and £11.3m to fund international projects.

The International Movement has set out a mission for the strategic period 2022-2030 – to ensure that we are a catalyst inspiring, connecting and enabling a powerful movement of people committed to defending human rights globally. We have 2 priority areas, each with a number of areas of focus.

### **Priority 1 - freedom of expression and civic space**

By 2030, benefitting from expanded civic space, more people in more places under more circumstances – online and offline – are safely exercising their freedom of expression, under shelter of laws and regulations that protect them from violence, harassment, and unfair treatment.

#### **Securing the right to peaceful assembly for all**

States expand and protect people's right to peaceful assembly, including in the digital space, in line with human rights standards, including through the legal and policy frameworks that govern law enforcement practices and accountability, and protect individuals from arbitrary detention and unfair trials, and from torture.

#### **Strengthening freedom of expression and association**

States and corporations, including tech-giant corporations, have laws, policies and/or practices in place that uphold and protect freedoms of expression and association online and offline; states' and corporations' attempts to bypass their associated human rights obligations are successfully countered, while regulations relating to spyware, artificial intelligence, data protection, surveillance and access to information are brought in line with human rights standards.

### **Priority 2 - equality and non-discrimination**

By 2030, states and corporations are adopting and implementing human-rights consistent laws, policies and practices that address and prevent the root causes of inequality, effectively combat all forms of discrimination and provide human rights protections to those affected by the climate emergency.

#### **Promoting gender and intersectional justice**

States have laws, policies and practices in place that advance equality of opportunity and public participation for those otherwise subjected to multiple, intersecting forms of discrimination; non-discriminatory enjoyment of sexual and reproductive health and rights is increased; prevention of and protections from gender-based violence and other hate crimes is strengthened and human rights-consistent measures are adopted to promote public participation of marginalized groups.

#### **Strengthening rights to health, housing and social security**

States are taking concrete measures to uphold the rights of everyone - without discrimination - to health, housing, social security as key drivers of equality – maximising investment of available resources, removing discriminatory barriers protecting the rights of people from deleterious practices of corporate actors and adopting taxation measures that deliver on their human rights obligations.

#### **Securing climate justice**

States phase out, and require corporations to phase out, polluting and other environmentally unsustainable policies and practices that negatively impact people's human rights, adopt human rights consistent clean energy policies and ensure a 'just climate transition' that secures racial and gender

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST Strategic Report for the year ended 31 December 2022

justice and the rights of all disadvantaged groups.

### **Protecting rights of refugees and migrants and people on the frontlines of crises**

States adopt measures that protect people against extreme forms of marginalization as a result of persecution and crises, including those that flow from or are worsened by the climate emergency. As part of such protection, States protect the rights of refugees and migrants to ensure equal and non-discriminatory access to rights in countries of transit and destination and provide safe and legal routes, including resettlement and community sponsorship schemes.

During 2022, The Trust made multiple grants to the International Secretariat included funding to advance work across these priority areas. Some highlights of those grants are set out below.

One of the largest grants was to support the *Be There* international human rights crisis response programme. This funding supported a focus on Ukraine when Russia invaded on 24 February. From over 6 months of on-the-ground and remote investigations we enabled outputs including: documenting Russian aggression and war crimes; documenting the treatment of refugees as they fled Ukraine; and documenting the unique experience and impact of the conflict on older people. Our funding also supported investigations worldwide with major reports and campaigns on: violations against women and girls, and unlawful returns of refugees in Afghanistan; the impact of conflict on older people in Armenia and Azerbaijan in the Nagorno-Karabakh territory; violations of indigenous peoples rights in Cambodia and Indonesia; pushbacks and unlawful detention of asylum seekers in Lithuania; ethnic cleansing of Tigrayans in Western Tigray, Ethiopia; crimes against humanity in Myanmar; and interviewing Uyghur and Kazakh families in Turkey for the Free Xinjiang Detainees campaign.

Our funding enabled work to progress on the Amnesty Human Rights Academy, an online platform which offers a wide variety of human rights courses in more than 25 languages. These range in length from 15 minutes to 15 hours and are freely available worldwide to learners of all ages. The Human Rights Academy is training a new generation of human rights defenders – strengthening the human rights movement through action-oriented education.

We funded work countering attacks and promoting the strengthening of the European human rights framework. Over the last decade the European human rights protection framework has come under increasing attack, not just from authoritarian governments. Anti-human rights sentiment has grown in many European countries and has found increasingly explicit expression in the agendas not just of populist parties, but also deep into the political mainstream. Our funding has enabled the research and analysis to advocate for the Council of Europe and European Union to stand up for human rights, in particular around Amnesty priority areas.

Our grant to advance research innovation, quality and capacity enabled the Research Standards and Practices Unit (RSPU) programme to improve the quality of Amnesty's research. In 2022, RSPU led efforts to support the increased use of quantitative evidence and analysis in our research, to provide oversight and guidance on the use of given data, and provide research quality assurance for claims of prevalence, that are quantitative in nature, or that rely on statistical analyses. As one example, for a forthcoming research report on domestic violence in Kosovo, RSPU developed a computational tool to automate the identification ("web-scraping") of all court decisions on domestic violence and alimony published to regional online databases by local courts in Kosovo. With almost 2,000 cases

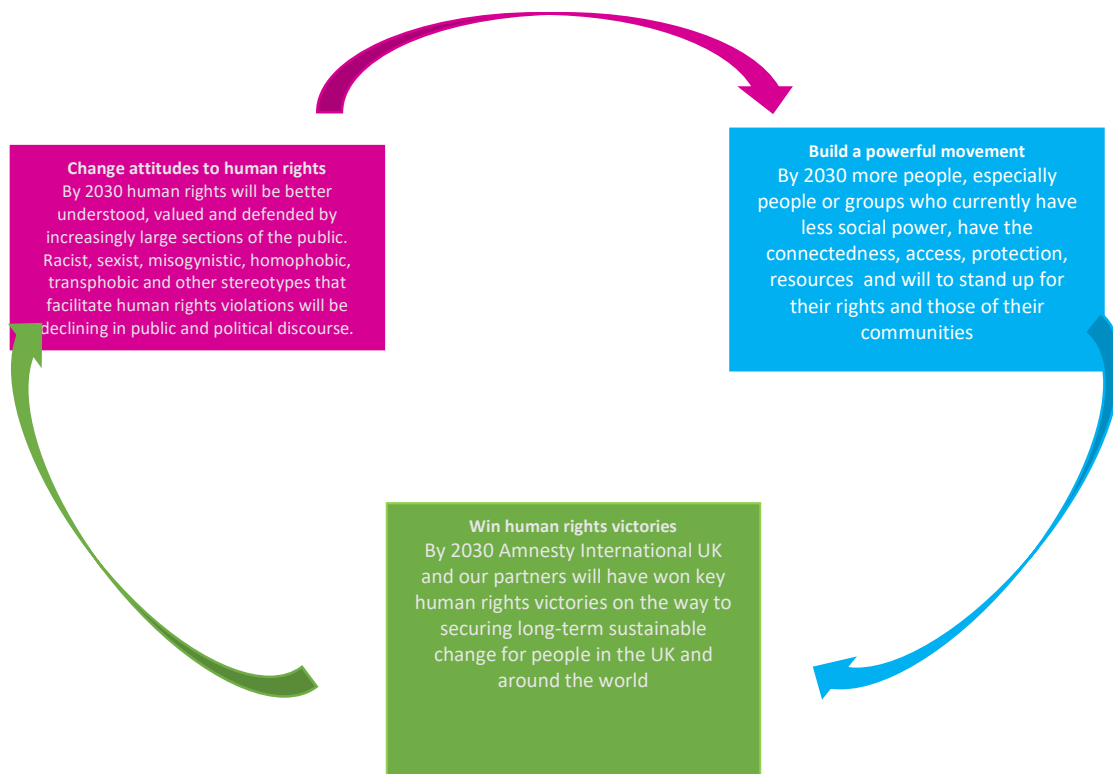
# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2022

identified, the RSPU were able to draw a representative random sample for systematic manual review by a regional researcher. This systematic approach means Amnesty will be able to use the empirical insights gained (frequency distributions, trends and patterns) to make an inference to the population of verdicts. The data analysis has so far reinforced findings from qualitative interviews with survivors and provided compelling additional evidence of state failures.

This project has resulted in two key innovations that can be applied to future research projects. Firstly, the computational tool developed for ‘web-scraping’ can be adapted and deployed to other research contexts. It is capable of processing multiple searches in parallel to scale the retrieval of potentially large volumes of digital information in an efficient manner. As increasingly, government agencies publish corpora of digital text online, this has enormous potential for Amnesty’s research. Secondly, the analytical method provides a scientifically defensible analysis of official documents produced by state institutions, either as a sample or the full research population depending on Amnesty’s research capacity.

Our strategy for delivering human rights change in the UK was jointly developed with the UK Section, and sets out three inter-related goals, and a number of enabler strands of activity that are necessary to support our ability to deliver those goals most successfully. Grants were made to the UK Section in 2022 to progress work in these three goal areas:



Within these goal areas the strategy sets out six priority issues for our human rights work (anti-racism, economic and social justice, freedom to speak out, human rights crises, human rights rulebook and people in danger) and three cross-cutting themes that cut across all six of these areas (climate justice, digital technology and big business).

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2022

The activities necessary to enable us to deliver these goals most effectively are people and culture, income generation, our facilities and ways of working, our knowledge, technology and digital capabilities, our finance systems and processes, our planning, monitoring, evaluation and learning capabilities, the grants management framework between the Trust and UK Section and Trust and IS, and the good governance underpinning both entities and the relationship between the two at a Board level.

### Goal One: Increase knowledge and change attitudes to human rights

#### 3.5 Changing attitudes to human rights

**What we said we would do:** We will develop an audience segmentation communications and brand plan.

Our grant funding supported the appointment of a specialist research agency to undertake this work with us. The research findings point to the segments of the population, and the biases in geographic location and demographic make-up of those segments, who already have the greatest understanding and knowledge of human rights and/or prevalence to support our aims on human rights issues. Through this work we gained a greater understanding of current attitudes in the UK to human rights and are using those insights to ensure we are effective in creating positive changes in attitudes to human rights. This will form the foundation of our work in 2023 and beyond.

#### 1.2 Principles for inclusive, equitable and anti-racist communications

**What we said we would do:** We will establish new communications principles to support our vision to be a diverse, inclusive, equitable, and anti-racist movement.

Our funding enabled the development of principles to support our communications in recognising the global majority, being actively anti-racist and anti-oppressive, centring and collaborating with people from 12inoritized communities, improving accessibility, and avoiding “saviour” dynamics in how we position and explain the role of Amnesty International. These principles are being embedded across the organisation.

#### 1.3 Media activity

**What we said we would do:** We will update and improve the functionality of the website.

Across our digital and traditional media activities, during 2022 a total of 23 stories achieved in excess of 5m estimated unique views, which we deem “breakthrough” stories. Media activity supports positive changes to human rights attitudes and can result in human rights change.

Our funding supported media engagement which brought significant coverage to human rights issues. The highest level of coverage concerned the Qatar World Cup with estimated unique views of 62.4m. There were seven other stories that surpassed 10 million unique views in 2022. Three of which were further sports and human rights stories: Saudi backed golf tournaments: 18.4m; FA’s OneLove World Cup armband controversy: 11.2m; Anthony Joshua and Ali title fight in Saudi Arabia: 11.0m.

We received significant media coverage for stories on: Protests in Iran: 25.9m; The UK’s Rwanda refugee plan: 16.5m; the release of British-Iranian prisoners Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori: 12.0m; and Ukrainian military tactics: 10.8m

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### 1.4 Human Rights Education

**What we said we would do:** We will train 25 qualified teachers through the Amnesty Teacher Programme; we will grow relationships with poets and partners through Words That Burn; we will develop a targeted and goal-based programme for our work with artists, influencers, and literature.

Our funding supported the delivery of the Amnesty Teacher Programme in 2022. This cohort was responsible for teaching more children and young people than any other year that this training has run, in the context of continuing Covid disruption in schools at the start of the year.

- Teachers on the year-long programme trained 367 other adults.
- Teachers on the programme taught Human Rights Education to 8,382 children and young people.
- We are pleased that an increased focus on wellbeing throughout the course seems to have contributed to increased retention of participants and we had no participants drop out of the course across the year.

## GOAL TWO: BUILD A POWERFUL MOVEMENT

**What we said we would do:** We will launch the activist-led campaigns framework and support a greater and broader range of activist-led campaigns and improve how we respond to activist queries; We will roll out the activist education and training syllabus; We will progress toward diversifying our group of lead activists so that it better reflects the UK population; We will review and update the Activist Code of Conduct; We will introduce the Youth Collective, a team of Amnesty International youth leaders, and deliver Rise Up; We will launch the Anti-Racism Network; We will deliver the 2022 AGM, Festival of Human Rights and Pride; We will evaluate and develop plans for future of Football Welcomes.

### 2.1 Youth participation and Leadership

Our funding supported funded a number of activities empowering young activists in 2022. These included, young activists attending the European Youth Conference which was hosted by Amnesty International Poland, a Student Organising and Leadership Weekend attended by 17 Student Groups, and a training weekend for the Youth Collective.

The Rise Up youth activism programme was paused in 2022, but our funding supported a new pilot project to support young activists in schools, recruiting seven volunteer Youth Activism Coaches who will be working with Amnesty Youth Groups in five schools in England over the Spring and Summer terms 2023. The sessions aim to support the students to develop activism skills and confidence in leading human rights action-taking in their schools.

### 2.2 Supporting activist training

Our funding enabled the developed of the Activist Education syllabus, People, Power and Politics, our first entirely internally developed course. We also supported further training development on Protect the Protest and we completed development of the course content for our headline course on Anti-racism to be launched in 2023.

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Our funding also enabled three priority pieces of activist training; including a pilot for digital campaigning and mandatory safeguarding and Inclusion, Diversity and Equity and Anti-racism (IDEA) training for lead activists.

### 2.3 Networks

Our funding supported community organising and the launch of the Anti-Racism network in September 2022, and the continued work to build connections between the new network and our planned work on Prevent.

An action pack was produced for Pride events, and guidance sent to local groups, many of whom took part in their local Prides.

### 2.4 Football Welcomes

Our funding supported Football Welcomes month in April 2022, and work on the Womens' Football Leadership programme in the second half of 2022. 12 women from a refugee background participated in the leadership training programme. They were recruited from Football Welcomes Community projects and the Afghan Women's National Team Development Squad. The participants are currently completing the FA playmaker course.

### 2.5 Lead Activist and Governance diversity survey

Our funding enabled a survey of lead activists and governance volunteers, with extensive work to ensure the best survey methodology was applied and was consistent with the recommendations in the Independent Inquiry into Racism on how we ask for and collect data.

## Goal Three: Win Human Rights Victories

Our grants have enabled public campaigning on issues relating to our priority human rights issue areas, as well as progressing our longer-term planning work across these priorities.

It should also be noted that in 2022 we made grants to enable the UK Section to welcome colleagues who had moved to the UK from Hong Kong following the closure of the Amnesty International Hong Kong Section, and we have begun development work for a new Hong Kong focussed programme of work.

### 3.1 Freedom of Expression/Right to Protest

**What we said we would do:** As part of the new global flagship campaign, we will launch a campaign on protecting the Right to Protest in the UK

Our grants enabled a Campaign Accelerator event, using methodology designed to produce campaigns that can achieve systemic change, with participants from 10 external organisations – including individual activists; members of mass movements; and lived-experience practitioners. The focus of the campaign will be the policing of protest, particularly the over policing of protests led by communities experiencing systemic oppression.

Our support has enabled continued work on the Public Order Bill, in coalition with nearly 50 NGOs, highlighting the impact on human rights in the proposed legislation. Our support has enabled advocacy on the global campaign on the trade in less-lethal weapons – a cornerstone call of the global

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flagship campaign, and helped to fund Write for Rights 2022, which featured 10 cases of individuals who have been persecuted for their participation in protests.

In Scotland, as part of the Protect the Protest campaign, our grants supported a new guide to the Right to Protest in Scotland, produced jointly with Just Rights Scotland, reflecting that the law on the right to protest in Scotland is different to elsewhere in the UK.

### 3.2 Legal Frameworks

**What we said we would do:** We will respond to and continue to defend against attacks on human rights in the UK and globally (e.g. the Human Rights Act)

Our funding has enabled planning on legal frameworks to continue through 2022 with the campaign approach for the strategic period due to be complete in the first half of 2023, delivering a clear focus in a broad and complex area. We aim to move from talking solely about “protecting” the Human Rights Act to talking about the importance of the future vision for human rights legislation in the UK.

In Scotland, we have helped to fund work on incorporation of international human rights standards in Scottish law, with joint work with civil society and engagement with government officials.

In Northern Ireland, our support helped to highlight human rights concerns in the Government’s Northern Ireland Troubles (Legacy and Reconciliation) Bill. In November 2022, in a case where Amnesty International had supported the victim’s family, a former British soldier was found guilty of manslaughter of Aidan McAnespie in 1988. The case is significant as the first instance of a soldier being convicted of a Troubles killing since the Good Friday Agreement, and serving to challenge the proposition that justice is no longer viable in Troubles cases.

### 3.3 Economic Social and Cultural Rights (ESCR)

**What we said we would do:** We will finalise our strategies on Legal Frameworks, Racial Justice, Freedom of Expression and Economic, Social and Cultural Rights (ESCR); We will also campaign based on IS research on homelessness and on contract cleaning staff experiencing precarious working conditions.

Our grants helped to fund the UK Section’s first ever report on a UK ESCR issue in 2022, An Obstacle Course, which looked at homelessness in England. The work was conducted in conjunction with the International Secretariat, and has been well received by the wider housing sector.

Our funding also enabled the UK Section to support the Growing Rights Instead of Poverty Partnership (GRIPP). During 2022, the group submitted a shadow report to the Committee on Economic, Social and Cultural Rights, developed by organisations led by people with lived experience of poverty. The report makes up part of the evidence base for the Committee to review the UK’s commitments to ESCR. It is GRIPP’s analysis that the common outcome of the denial of these rights (and which underpins their violation) is poverty. The submission has now been published on the UN Treaty body’s website.

### 3.4 Individuals at Risk (IAR)

**What we said we would do:** We will protect and defend Individuals at Risk and conduct tactical campaigning

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Our funding was instrumental in enabling work on Individuals at risk in 2022. Following six years of campaigning Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori were released from arbitrary detention in Iran in the first half of 2022. This was a major campaigning victory for Amnesty and our partners and one we have worked tirelessly to see realised. However other British nationals remain in jail in Iran, including Morad Tabhaz and Mehran Raouf, and we have continued to work for their release throughout 2022 and will continue to do so.

We have supported a focus in our campaigning on British-Egyptian national and blogger/activist Alla Abd El-Fattah who has been arbitrarily imprisoned in Egypt since 2019. He has been on various categories of hunger strike, escalating up and down their severity for over a year. Through the period leading up to the COP27 UN climate summit in Cairo in autumn 2022 he went to full and total hunger and water strike. The Prime Minister Rishi Sunak appealed for his release directly to the Egyptian Foreign Minister over the case. We have been working closely with his UK-based family members to campaign on his case, keeping it in the news and pressuring all to remember and act for his rights.

Our support enabled another successful Write for Rights campaign, on 10 cases of individuals whose rights violations are related to their right to protest, with a focus four cases in particular: Dogralesse Nguessan from Cameroon; Chow Hung-Tang from Hong Kong; Luis Manuel from Cuba; and Aleksandra Skochilenko from Russia.

We continued to support the Human Rights Defender Fellowships in Dundee and York and contributed to a research project on protecting and supporting domestic Human Rights Defenders (HRDs) in Scotland.

### 3.5 Racial Justice

Our support for work on Racial Justice rights issues started delivery in 2022.

Our funding enabled research on racial justice in relation to Prevent (a government-led, multi-agency programme which aims to stop individuals becoming terrorists). The UK Section aims to publish a report in summer/autumn 2023, having gathered over 4500 responses to a survey and have begun conducting the qualitative interview stage of the research work with individuals impacted by Prevent. This Prevent research will also be accompanied by a new human rights education Module on Prevent and related human rights issues.

We continue to highlight the need for education for our activists and the wider public on this area and during 2022 our funding supported the development of a 3-module course on race, racism and anti-racism will be launched in 2023.

## How we will enable our Goals

### Governance, Compliance & Risk Management

**What we said we would do:** We will update core governance practices so that they reflect standard good practice, including resolution tabling at the AGM; We will update the method of governance group paper distribution to reflect modern methods; We will understand and address the skills and diversity needs and gaps in our governance bodies; We will establish and implement a UK Section governance training curriculum; We will update our methodology for carrying out due diligence for governance members prior to appointment; We will continue to improve our risk management

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framework; We will make updates to the Governance codes; We will look at options and the potential for reform of our legal structure.

During 2022, we supported our governance with improved technology. We embedded meeting management software which has helped to streamline administration and improve the accessibility of governance documentation. We ensured that all Section and Trust Board members were provided with secure laptops to adhere to our data security requirements whilst fulfilling their roles. We hosted our first hybrid Annual General Meeting, with participants joining online and in person at the Human Rights Action Centre. In the final quarter of the year we launched a review of the governance pages of the website with plans to act on recommendations in 2023.

A number of improvements and reviews did not go ahead or proceeded more slowly than anticipated in the 2022 business plan in this enabler stream. These included a planned self-assessment against the Charity Governance Code, a review of due diligence with a view to applying it for governance appointments and establishing a clearer training curriculum for Board members. These delays were attributable, in part, to significant unplanned work that required attention in 2022. At year-end, we were able to roll out governance training opportunities on movement finance and core board responsibilities and had commenced advertising to fill a large number of governance role vacancies.

### Planning, Monitoring, Evaluating and Learning

**What we said we would do:** We will design and implement a planning and reporting system that brings together our approaches to planning, project management, monitoring, evaluating, and reporting

The development of broader approaches to monitoring, evaluation and learning proceeded more slowly than planned. Over the first half of the year, ideas were collected, discussed and developed by a group of staff who are closely associated with the organisation's monitoring and reporting needs. It was agreed to simplify and streamline the overall approach.

Business planning for 2023 built on the positive changes achieved in the previous year's planning cycle, with the addition of zero-based planning and budgeting with a focus on staff capacity requirements. This approach, coupled with changes to our financial systems, will enable us to track financial investment by project. Over time we anticipate this will lead to increased understanding of the resources we apply to achieve our outcomes, and support our fundraising by improving transparency on the return of our investments.

A major external evaluation of the Brave flagship human rights defender campaign was completed, and its key findings considered at a series of workshops and meetings during 2022. These findings have been used to inform the planning of future flagship campaigns.

### People and Culture

**What we said we would do:** Using open and inclusive recruitment processes, we will recruit permanent senior roles; We will complete the independent inquiry into racism in the UK Section and plan for the implementation of the recommendations that follow; We will deliver the activities set out in the Inclusion, Diversity, Equity and Anti-racism (IDEA) plan, including training and capacity building interventions to staff, volunteers and activists; We will review and revise our behavioural framework and develop a plan to embed competencies that reflect our key values; We will review and update where required all current human resources policies and procedures, using external expertise to ensure best practice; We will deliver a development programme for People Managers; We will

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improve the collection and dissemination of data related to our staff and volunteers and their experiences of the UK Section; We will implement hybrid home/office working and develop associated good practice, policies and guidance; We will develop a long-term vision of hybrid home / office working and deliver a reconfiguration of the facilities and technology we use to support this vision.

During 2022 we started the project of reviewing and updating our suite of human resources policies to ensure legal compliance and reflect progressive best practice and our values. This work will be completed in 2023. A separate review of our safeguarding policies was also undertaken.

We have improved the collection and analysis of data related to our staff and volunteers and their experiences. We ran two staff pulse surveys in 2022. The responses indicating we are progressing on our journey in cultural improvement, but areas for future improvement remain such as establishing a greater sense of connectivity in a hybrid-working world, and significantly improving the inclusivity of experience for colleagues with disabilities.

There were a number of other notable developments in the second part of 2022. Using open and inclusive recruitment processes we recruited to the posts of Chief Executive Officer, Director of People and Culture, and Director of Data, Finance and Infrastructure.

At the end of June 2022, we supported staff during the publication of the Independent Inquiry into Racism in Amnesty International UK, and geared up to deliver the recommendations with subsequent actions for 2023, 2024 and 2025 integrated into our Inclusion, Diversity, Equity and Anti-racism (IDEA) plan.

We delivered a number of the activities set out in the IDEA plan in 2022, including training and capacity building interventions to staff, volunteers and activists. We also delivered updated Terms of Reference for Intersectional Staff Forum and Staff Diversity Groups, and supported the re-launch of these staff groups. We developed an IDEA impact assessment approach to apply to internal decision making, campaigning, communications and other core organisational functions, which is now in use.

We had planned to deliver a development programme for people managers in 2022. However, this work was delayed pending the arrival of the Director of People and Culture. It is now scheduled for 2023.

We developed a hybrid home/office working approach and policy during 2022. The discussions around this new policy have been an excellent example of partnership working between management and union colleagues, as we developed a new policy to support a new need in the organisation.

#### Knowledge, Technology and Digital Capabilities

**What we said we would do:** We will scope a new Customer Relationship Management (CRM) system that can support multiple 'customer' views, support our activism, and which is integrated across our work; We will develop knowledge and content management processes; We will move data storage to a cloud-based data centre with less reliance on physical infrastructure.

During 2022 we focused on the strengthening of our IT infrastructure, with a focus on IT disaster recovery and cyber security. Such strengthening and renewal is critical to the underlying infrastructure on which we can build our technology delivery needs for the rest of the decade. We also published training materials on cyber-security for all staff and governance volunteer teams.

We have begun the move away from reliance on the physical on-site technology and are in the process of moving to a cloud-hosted finance system. In addition, we have removed legacy hardware in the

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form of expensive leased printers and land line phones in our offices and replaced them with a smaller number of wholly owned printers and web-based soft phone services. We made progress on exploring options to move further IT infrastructure to the cloud, to improve security, resilience and accessibility, and are planning to implement this in 2023.

In late 2022 we selected a knowledge management partner organisation to help us optimise the systems currently at our disposal to organise the information we hold, and to develop consistency and transparency in our ways of working. We also progressed the tender for expert support for our strategic technology needs with a focus on CRM. The procurement of this proceeded to an advanced stage during 2022. Both of these projects will deliver significant technology changes in 2023.

We made a number of enhancements to our website to better present the human rights information we share externally and support our fundraising.

#### Finance Systems and Processes

**What we said we would do:** We will deliver an update of our finance system to improve functionality and make use of cloud-based technology; We will update our procurement guidelines and processes to support buying practices which align with our organisation's values and which support our human rights work.

A major focus of 2022 was a needs assessment, selection and then implementation of a new finance system. The new system is on track to go live in April 2023. It will make use of current technologies to deliver efficiency, and to bring additional functionality, particularly by enabling us to capture and report on the use of the resources we use to achieve the outcomes which contribute to our strategic goals.

We have developed a revised procurement policy with accompanying procedures. This formally brings alignment with our ethics into the value mix (together with price, and quality of the good or service we are procuring). Considerations include aspects of human rights including in the areas of the environment, equality and diversity, and employment rights.

#### Trust Grant Management Framework

**What we said we would do:** We will review and update the MoU between the AIUK Charitable Trust and its grantees (the IS and the UK Section); We will work with the IS to improve the quality and timeliness of grant requests; We will design 'template' proposal and reporting documentation for grantees to use and so support consistent reporting on results / impacts from those programmes; We will plan and deliver training for trustees on good practice in grant management decision making and consideration of grant reporting

We designed a new grant proposal template pack (based on wider best practice). This new pack helped ensure that grant applicants to the Trust could better articulate the benefits of their projects, and outcomes they were seeking to achieve. In addition to this, the timetabling of the receipt and assessment of grants, was also overhauled. This supported timelier grant making decisions in year.

The Grants Sub-Committee was re-established and assisted the Trustees in making decisions to approve the release of funds through the introduction of a more rigorous and robust assessment process, ensuring that the appropriate degree of oversight was taken when assessing grant applications, and reviewing and monitoring new and existing grants.

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Mid-year reporting templates were developed and introduced, and grantees submitted them back to the Trustees for review. Training was delivered for Trustees on both good practice in grant management decision making and consideration of grant reporting.

### Income Generation

**What we said we would do:** We will work toward having a balanced portfolio, which is diverse, manages risk and delivers growth in net income; We will work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation; We will innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we do this.

A primary focus in our 2022 fundraising was reaching a diversity of people seeing us as a human rights organisation that is inclusive to them. This was enabled through a project to develop a set of inclusive communications principles. These will assist our staff to ensure Inclusion, Diversity, Equality and Anti-racist (IDEA) principles are applied throughout all our messaging.

We undertook a supporter satisfaction survey in May 2022 (sent to both Section and Trust supporters) which showed that 90% of respondents were satisfied with their experience of supporting us. This is up 2% from the first survey conducted in 2021. The recruitment of a supporter experience specialist enabled us to develop our approach to stewardship and with the aim of improving supporter retention and satisfaction. A focus in 2022 has been on welcome communications. A redesign of the magazine was launched in late 2022, informed by supporter insight, with an emphasis on setting out how funds are used to help to deliver and achieve human rights change.

Recruitment of new members was impacted by challenges in digital performance. We invested less than budget in this area, primarily as recruitment costs were significantly higher on paid digital media than in prior years. Digital performance was at its best in cases of calling for 'urgent' support, for example in relation to the war in Ukraine.

The Trust saw a decrease in the number of individuals contributing to its work, ending 2022 with around 106,000 financial supporters, down from around 113,000 financial supporters at end of 2021. This has led to a decrease in regular giving income, and an overall fall in donations from supporters of £0.1m compared to 2021.

While donations from individuals continue to be a key source of funding to enable our human rights work, income source diversification continues to be critical in the current climate. We plan to do this by focusing on building income from major gift sources and legacies. In 2022 our partnership with the Postcode Justice Trust contributed £3.0m (2021: £2.6m) Grant income of £3.2m in 2022 was unchanged from 2021. We also experienced another year of generous legacy gifts, receiving £9.2m (2021: £7.4m) representing 38% of total income (2021: 33%).

Several new product development cycles were run in 2022, with a rigorous approach to innovation followed and a number of promising activities put forward to a testing phase. No new activities have yet completed all testing, but we anticipate that one or more of the following new activities will live in 2023: gaming, virtual gifts, online challenge events and income generation through schools.

Amnesty International's strength lies in the fact that it is a global movement of people who stand up for humanity and human rights. Central to everything we believe is the principle that people are the instruments of change. We value and respect the financial supporters who are engaged in our

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movement, and we strive to give them the best experience we can, so that together we can do more to promote and protect human rights for everyone.

The Trust follows a set of six fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with.

These principles lay out our commitment to our supporters and members:

- Our fundraising respects and protects our independence, impartiality and mission
- We fundraise with integrity
- We work in partnership with those who support us
- We value and respect our supporters
- We fundraise with courage
- We are transparent in our fundraising and use of funds

Our fundraising activity complies with all relevant legislation and regulation, including the EU General Data Protection Regulation (which came into force in May 2018) and the Privacy and Electronic Communications Regulations 2003. The Trust complies with the Code of Fundraising Practice and is a member of the Direct Marketing Association.

Our supporter care team received a total of 57 complaints in relation to the UK Section and the Trust’s fundraising activities in 2022 (2021: 153). Of these 2022 complaints, we identified that 41 relate directly to the Trust (2021: 138), and 4 to the UK Section (2021: 15). In 2022 there were a further 13 general fundraising complaints which could not be attributed to either entity (2021: 0). We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

We recognise the need to ensure we respond appropriately when our fundraisers engage with people who may be in vulnerable circumstances. We are committed to showing respect and empathy towards people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

**4. Plans for future periods**

2023 will be the second year of delivery of AIUK’s 2022-30 Strategy and accompanying Theory of Change. The year will be able to build on achievements in 2022 in a number of areas where we have made good progress, but also must take steps forward in a number of areas which we did not prioritise in 2022 and/or where the environment in which we operate now means that there are important challenges to address. Set out below are some of the key activities we will undertake.

<b>Goal One: Change Attitudes to Human Rights</b>
Update and refocus the way we approach our work across the organisation, as well as our approach to all of our communications channels, taking a long term approach to change attitudes within our identified target audience.
Set up monitoring systems to enable us to have a sharp focus and to stay on track of our impact, and to support an agile approach to delivery of the marketing strategy.
Continue to embed our updated communications principles to ensure our communications consistently support attitude change most positively, and do not act to perpetuate stereotypes or otherwise diminish positive attitude change.
Seek new restricted funding to support our attitudes change work, to enable us to expand the reach and impact of this work.

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<b>Goal Two: Build a Powerful Movement</b>
Use the building of the Anti-Racism Network and Disability Rights Network to pioneer future approaches to movement building, including putting partnerships first, and other ways of supporting grassroots action that have not traditionally formed part of our approach.
Make further updates to the Activist Led Campaign Framework to simplify the process for activists to pursue campaigns, and so reduce the time required by both staff and activists to consider potential campaigns.
Be clear in our communications with activists that, beyond campaign advice and tools made available to all, we cannot provide any greater central support for activist led campaigns.
Further develop the Activist Education Syllabus and engage activists in campaigns including Protect the Protest and Racial Justice.
Design online solutions to support more effective community campaigning.
Develop funding proposals to seek to expand capacity to build the movement for human rights in the UK.
Update our activist events programme to support building and sustaining the movement, with a different range of events than we have organised previously, helping to support a broader, more engaged, and larger group of individuals participating.
<b>Goal Three: Winning Human Rights Victories</b>
By the end of the 2023 all of our strategies across our 6 priority human rights areas will be completed and we will be delivering against each of those.
By the end of June 2023 any legacy work from the previous strategy will have been exited in an ethical and appropriate manner.
Finalise the Freedom of Expression and Racial Justice strategies, and begin work on the projects which will start to deliver on the objectives of those campaigns.
Complete the legal frameworks strategy, and begin to deliver work against this strategy, including continuing our campaigning for the protection of the Human Rights Act.
Complete the individuals at risk, economic cultural and social rights strategy, and crises and tactical campaigning strategies. We will continue to campaign on our crisis work and on key individuals at risk cases.
Launch and run a campaign on Prevent (part of the UK Governments counter terrorism strategy), as part of our racial justice strategy.
Launch and run the Protect the Protest campaign.
Our Hong Kong Programme will move from development and stakeholder research phase in 2022, into delivery in 2023. Activity will include campaigning around the launch of the Amnesty International report on civil society organisations, work around human rights education, a focus on access to materials that are subject to censorship and looking at the feasibility and role of a potential small grants programme to support partner activity.
<b>How we will enable our Goals</b>
<b>People and Culture</b>
Continue and accelerate the cultural and people systems/processes transformation to continue our journey to become a better employer and place to work.
Undertake the activities set out in our Inclusion, Diversity, Equity and Anti-racism (IDEA) change programme, incorporating the recommendations of the Inquiry into Racism.
Update and deepen our core human resources (HR) policies, systems and processes, to support our vision of being a progressive, best practice employer.
Overhaul our approach to performance management and associated support systems.
Provide training for all staff on the updated HR policies, training for management in good practice approaches to HR investigations.
Undertake joint management and union representative training to build on and cement the

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improvements in working relationship that have been moving forward in 2022, and will work with the union shop to update our union recognition agreement.
<b>Improvements to Governance</b>
Provide more streamlined delivery of Board and Sub-Committee papers, complete the recruitment and inductions of vacant Board and Sub-Committee roles, prepare for Global Assembly participation.
Review the rules and processes involved for AGM resolutions, including the introduction of IDEA impact assessments.
Ensure our governance processes and policies are aligned with good practice, including in IDEA. be confident that we meet the standards of good governance established by the Charity Governance Code and other relevant standards, including implementing any required measures for improvement arising from our self-assessment against the Charity Governance Code.
Deliver good practice risk monitoring and management, including across the strategic risks register, safeguarding, health and safety and internal audit. also deliver good practice in compliance monitoring.
Make improvements to induction and ongoing training programmes for Board members.
Deliver a full review of the Governance Code of Conduct, Board Disciplinary Code and review of the Section Articles of Association to identify and address any barriers to inclusivity.
Review, and update as appropriate, the following agreements between the UK Section and Trust: Memorandum of Understanding; Resource-sharing agreement; Conflict of interest policy; Editorial and approval policy in respect of shared website and shared communications.
<b>Planning, Monitoring, Evaluation and Learning Systems</b>
Establish an ongoing process for providing up to date information to decision makers on how key projects are progressing. support the effective delivery of those projects by embedding our approach to project management, developing our internal capacity in this area, and promote a wider culture of learning.
Provide data, insight and learning to communicate the progress we are making against our strategic plan, the effectiveness and impact of our work, and the health of our organisation. This information will be used to ensure there is accountability and improve our ability to plan our work to better deliver our strategy, including commissioning ambitious, multi-year projects that can better attract funding.
Focus on developing the key performance indicators to monitor and report on performance against our work to improve attitudes to human rights.
<b>Finance Systems and Processes</b>
Embed a new financial system, and add functionality, and further develop integrations with other organisational management information systems.
Develop a project-based view of the organisation, develop accountability frameworks and begin to optimise management decisions with this new financial view.
<b>Knowledge, Technology and Digital Capabilities</b>
Start the process of updating our customer relationship management database (CRM), and grasp the opportunity to move forward on the technology curve, and be at the front of good practice for the sector.
Implement improvements to our knowledge management, to deliver consistent, robust and efficient ways of working. We will provide extensive training and support which will represent a concerted push to improve IT literacy across the organisation.
Develop the skills of our specialist IT and Digital teams, so they are enabled and ready to support the organisation with their expertise.
Deliver training programmes to all staff, on the hardware and software we provide, and on the ways of working which will ensure our networks are cyber secure and resilient.

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<b>Grant Management</b>
Work with the UK Section and with the IS to align and improve project management data and grant measurement methodologies used in grant reporting.
Ensure grant management is at the heart of the monitoring, evaluation and learning improvements we make. We will capitalize on improvements in financial reporting to allow easier access to grant expenditure information.
Update the underlying governance documentation that supports grant giving from the Trust to the Section and the IS.
Build the Trust's multi-year thematic grants making strategy/approach, and enable the fundraising team to secure greater income in support of an exciting programme of work.
<b>Facilities and Ways of Working</b>
Carry out a detailed examination of the best way to realise greater value from the Human Rights Action Centre (HRAC), whether through our continued use of that asset, or through a route which would require us to release the use of the asset in full.
Complete the analysis and provide recommendations in time to allow a Board decision by the middle of 2023, allowing any value release to start to be realised from some time in 2024.
In the meantime, continue to use the HRAC as our headquarters, and manage the building with the support and any necessary work needed to keep it functional and safe, albeit holding back from significant investments until our longer term direction is clear.
<b>Income Generation</b>
Work toward having a balanced portfolio, which is diverse, manages risk and delivers growth in net income.
Work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation.
Innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we continuously enhance, create, test, and launch ways of growing net income and the size, quality and breadth of our funder base.

## 5. Financial review

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

The accounts show a surplus for the year of £1.5m, compared to a £1.8m surplus in 2021. Income of £24.1m was £1.8m more than was received in 2021, largely a result of increased legacy income.

Expenditure increased by £2.1m to £22.6m. Expenditure on raising funds increased by £0.6m to £5.0m, and there was a £1.5m increase in expenditure on charitable expenditure to £17.6m in 2022. A large part of our total expenditure (51%) continues to support global research into human rights violations (2021: 56%). The proportion of expenditure on the promotion of human rights increased to 20% from 17% in 2021. This change was a result of increased charitable grants from unrestricted funds made to the UK Section totalling £3.5m in 2022 (2021: £2.6m).

The cash holdings of the Trust increased by £1.6m during 2022 to £5.6m at 31 December 2022 (2021: £4.0m), as a result of the surplus.

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2022 were £8.3m, an increase of £2.0m on 2021, as a result of the higher than anticipated surplus for the year.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Strategic Report for the year ended 31 December 2022

This resulted in reserves significantly above the target range of £5.0m to £5.5m. The reserves policy is addressed further in Section 7 below.

#### 6. Risk and assurance

Risk management is an integral part of our governance. We identify and address our key strategic risks in order to mitigate their likelihood and impact. There are two levels to the risk and assurance process.

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also have an operational risk framework which underpins the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

Scenario planning was undertaken during 2022 to understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We closely monitor performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments.

The Trustees consider aspects of risk and assurance and are supported in this by the work of the Finance, Audit and Risk Sub-Committee.

The major strategic risks for the Trust, together with plans and strategies in managing these risks, are shown in the table below.

Risk	Plans and strategies to manage risks
<p><b>Strategy and Governance</b> – are we delivering the strategy and impact in order to meet our vision?</p>	<ul style="list-style-type: none"> <li>• The 2022-30 strategic plan and the 2023 business plan and budget have been approved by Boards, and take into consideration the resource requirements required to deliver them.</li> <li>• The Strategic Plan was developed with engagement and consultation with activists and other stakeholders to ensure that it reflected the direction of the UK movement.</li> </ul>
<p><b>Operational Delivery</b> – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> <li>• Hybrid home / office working has become standard and business critical processes such as payroll, accounts payable and IT can be operated effectively in the hybrid environment.</li> <li>• Work is under way to strengthen our business continuity practices, supported by moving more systems to the "Cloud".</li> </ul>
<p><b>Financial Stability</b> – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> <li>• The income generation plan for 2023-2026 focuses on a balanced income portfolio and on innovation as risk mitigations.</li> <li>• We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy-giving and performance of new supporter recruitment.</li> <li>• We continue to closely monitor our fixed cost base. Our operational plans for 2023 have been developed based on</li> </ul>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2022**

	<p>current staffing levels. We are closely monitoring current high rates of Inflation and modelling the impact on our cost base.</p> <ul style="list-style-type: none"> <li>• Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity.</li> </ul>
<p><b>Compliance</b> – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> <li>• We ensure all staff undertake data protection training, and are provided with laptops to access our systems with enhanced security. Trustees are provided with secure IT hardware.</li> <li>• A review of cyber security has been conducted by an external specialist firm which covered preventative controls such as server patching and password protection.</li> <li>• We undertake regular fundraising compliance checks, and monitor developments in the sector.</li> <li>• Detailed health and safety risk assessments are in place across all our operations.</li> </ul>
<p><b>People and Culture</b> – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> <li>• A key focus of the business plan for 2023 is resource allocation which takes into account the staff time and skills needed for all planned activities.</li> <li>• Actions to address the recommendations from the independent inquiry into racism have been integrated into the business plan.</li> <li>• We remain focused on bringing diversity into the organisation to enable us to better deliver on our priorities. Plans are in place across the organization to promote equity, diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority.</li> <li>• We have developed a plan of work to strengthen safeguarding, with a particular focus on safely supporting increased youth participation at all levels of the organisation.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2022 we have further improved incident reporting and developed processes to monitor regulatory compliance across a broad range of activities following an approach endorsed by the National Council for Voluntary Organisations (NCVO). We have added additional resources to support risk management in the 2023 business plan.

## **7. Reserves policy**

As at 31 December 2022 unrestricted funds totalled £12.9m (2021: £10.9m). This comprises:

- £4.5m (2021: £4.5m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £8.3m (2021: £6.4m) of funds which represent free reserves.

A level of free reserves is necessary to ensure that the Trust’s activities can continue on a day-to-day basis and, in particular, can continue in the event of a major unforeseen reduction of income

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2022

or increase in expenditure. These reserves provide a contingency to enable the Trustees to take the necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Trustees have adopted a risk-based reserves policy which is reviewed annually.

The target range of free reserves is determined by considering the key strategic and operational risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should be within the range of £5.0m to £5.5m (2021: £4.5m to £5.0m). This increase reflects our higher cost base, and so cost of change, which is a result of high inflation in the UK economy.

At 31 December 2022, the level of free reserves was above this range, at £8.3m. The 2022 outturn was significantly better than planned, which has built up free reserves placing us in a strong position to meet future uncertainty and to further the Trust's strategic objectives. We undertake financial planning which aims to deliver free reserves within our target range in the medium term. We have set a deficit budget for 2023, with capital investments also planned in the area of technology.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

### 8. Investments policy

In making any financial investment, the Trust's policy requires consideration of:

- Minimisation of risk. No speculative investments shall be made
- Liquidity: Invested funds shall be kept liquid to allow them to be called upon as necessary
- Reputational risks: No investment shall be made if the Trustees are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the charity's commitment to human rights, and thus result in reputational risk.

At 31 December 2022 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

This report, incorporating the Strategic Report, is now approved by the Board and signed on its behalf by:



Andrew Lines, Chair

18 May 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2022**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL  
UK SECTION CHARITABLE TRUST**

**Opinion on the 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 2022 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

**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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Independence**

We remain independent of the Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

**Conclusions related to going concern**

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

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

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

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2022**

material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Other Companies Act 2006 reporting**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustee's Responsibilities, 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 determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2022**

**Extent to which the audit was capable of detecting irregularities, including fraud**

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:

*Non-compliance with laws and regulations*

Based on:

- Our understanding of the and the sector in which it operates;
- Discussion with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit; and
- Obtaining and understanding of the policies and procedures regarding compliance with laws and regulations;

We considered the significant laws and regulations to be FRS102, Companies Act 2006, Corporate and VAT legislation, Employment Taxes, Health and Safety, Data Protection regulations and the Bribery Act 2010 .

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the Health and Safety, Data Protection regulations and the Bribery Act 2010

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

*Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be improper revenue recognition as well as management override of controls through the use of journal entries and bias in significant accounting estimates.

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Independent Auditor's Report for the year ended 31 December 2022

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criterion, by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias, including allocation of costs including apportionment of costs between Amnesty International United Kingdom Section and Amnesty International UK Section Charitable Trust, Deferral of income, Accrued legacy income, Depreciation rates for assets, Going concern assumptions and Bad debt provision; and
- Reviewing revenue recognition as well as assessing cut off for revenue in the financial year.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

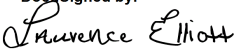
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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Laurence Elliott (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Gatwick, West Sussex  
Date: 09 June 2023

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Statement of financial activities for the year ended 31 December 2022**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2022 £000s	2022 £000s	2022 £000s	2022 £000s	2021 £000s
<b>Income from:</b>						
Donations and grants	4,5	21,517	169	-	21,686	19,954
Other trading activities	6	2,109	50	-	2,159	2,108
Investment and other income	7	297	-	-	297	245
<b>Total income</b>		<b>23,923</b>	<b>219</b>	<b>-</b>	<b>24,142</b>	<b>22,307</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Raising funds	4	3,913	-	-	3,913	3,371
Other trading activities	6	1,123	-	-	1,123	1,044
<b>Total expenditure on raising funds</b>		<b>5,036</b>	<b>-</b>	<b>-</b>	<b>5,036</b>	<b>4,415</b>
<b>Charitable activities</b>						
Promotion of human rights	8	4,319	121	-	4,440	3,458
Research: human rights violations	8	11,093	511	-	11,604	11,397
Investment in activist recruitment	8	1,544	-	-	1,544	1,234
<b>Total expenditure on charitable activities</b>		<b>16,956</b>	<b>632</b>	<b>-</b>	<b>17,588</b>	<b>16,089</b>
<b>Total expenditure</b>		<b>21,992</b>	<b>632</b>	<b>-</b>	<b>22,624</b>	<b>20,504</b>
<b>Net income / (expenditure)</b>		<b>1,931</b>	<b>(413)</b>	<b>-</b>	<b>1,518</b>	<b>1,803</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>10,934</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>	<b>10,721</b>
<b>Total funds carried forward</b>		<b>12,865</b>	<b>634</b>	<b>543</b>	<b>14,042</b>	<b>12,524</b>

All amounts relate to continuing activities. The notes on pages 35 to 48 form part of these financial statements. Analysis by fund of the 2021 income and expenditure comparatives is shown in notes 4 to 8.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Balance sheet at 31 December 2022**

	Note	2022 £000s	2022 £000s	2021 £000s	2021 £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	<u>4,522</u>	4,522	<u>4,554</u>	4,554
<b>Current assets</b>					
Debtors	13	7,818		6,847	
Cash at bank and in hand		<u>5,580</u>		<u>4,014</u>	
		13,398		10,861	
<b>Creditors: amounts falling due within one year</b>	14	<u>(3,878)</u>		<u>(2,891)</u>	
<b>Net current assets</b>			9,520		7,970
<b>Total net assets</b>			<u>14,042</u>		<u>12,524</u>
<b>Funds</b>					
<b>Unrestricted</b>					
Undesignated	15		8,343		6,380
Designated	15		4,522		4,554
<b>Restricted</b>	15		634		1,047
<b>Endowment</b>	15		543		543
<b>Total funds</b>			<u>14,042</u>		<u>12,524</u>

Approved by the Board of Trustees and authorised for issue by:



Andrew Lines, Chair

Date: 18 May 2023

Company number: 03139939

The notes on pages 35 to 48 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Cash flow statement for the year ended 31 December 2022**

	Note	2022 £000s	2021 £000s
<b>Cash flows from operating activities</b>			
Net cash provided by / (used in) operating activities	16	1,566	(85)
<b>Change in cash and cash equivalents in the year</b>	<b>16</b>	<b>1,566</b>	<b>(85)</b>
Cash and cash equivalents at the beginning of the year	16	4,014	4,099
<b>Cash and cash equivalents at the end of the year</b>	<b>16</b>	<b>5,580</b>	<b>4,014</b>

The notes on pages 35 to 48 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

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**1 Overview of our structure in relation to the worldwide Amnesty International movement**

**Amnesty International UK Section Charitable Trust ("the Trust")** is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International movement is provided in the Trustees Report.

**2 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention. The report and financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective from 1 January 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. The principal accounting policies are set out below and have been applied consistently throughout the year.

The Trust constitutes a public benefit entity as defined by FRS102.

**Going Concern**

The Trustees have undertaken an assessment of the strategic risks facing the Trust and the potential financial impact of these risks materialising in a range of different negative scenarios. A detailed cashflow analysis has been performed for the Trust and plans are in place to manage cash outflows in the event of such negative scenarios arising. A significant proportion of the Trust's expenditure consists of grant making which is either linked to income received or could be withheld, delayed or reduced in the event of a significant income reduction. The Trustees concluded that the Trust could adequately withstand the financial impact of key risks materialising through exercising control over grant making and by utilising its reserves which are above the target level derived from the risk based reserves policy.

Given the strength and liquidity of the balance sheet, the degree of control that the Trust has over its largest area of expenditure and the scenario planning work which has established that sufficient reserves are held to cover the remaining expenditure if income sources were to be disrupted, the Trustees are satisfied that there are no known risks that would cast doubt on the Trust's ability to continue as a going concern. The Trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

**Income and expenditure**

Income is recognised in the financial year in which the Trust is legally entitled to the income, receipt of funds is probable and the amount can be measured with sufficient reliability.

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the conditions for receipt have been complied with.

Both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal. Income is recognised when received, net of associated costs.

## **2 Accounting Policies - Continued**

### **Income and expenditure (continued)**

Expenditure is charged to the Statement of Financial Activities on an accruals basis.

Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of raising funds (gaining financial supporters) and campaigning expenditure (gaining activists).

Where other expenditure relates to more than one classification within the Statement of Financial Activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants made in furtherance of the charity's objects are recognised as expenditure when confirmation of an award has been made to the receiving organisation and any conditions set out in the grant agreement are met.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

### **Estimates and Judgements**

All accounting judgements and estimates included in these accounts are in line with the stated accounting policies.

There are no assumptions or estimates included in these accounts that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year.

### **Fixed assets**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives as follows:

Freehold buildings 2% per annum; Computer equipment 33% per annum;

Freehold land is included at cost and is not depreciated.

A de minimis amount of £5k is used for the capitalisation of fixed assets, with items of a lower cost being charged to expenditure.

### **Debtors**

Debtors are recognised at the settlement amount due to the Trust at the end of the period.

### **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.

## **2 Accounting Policies - Continued**

### **Financial Instruments**

The Trust 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.

### **Pensions**

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

### **Reserves**

Reserves are distinguished between restricted, endowment and unrestricted funds. Income, expenditure, assets and liabilities for each classification of reserve are accounted for separately.

### **Holiday pay**

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

### 3 Taxation

The Trust is a registered charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the year.

### 4 Donations and grants

	Unrestricted 2022 £000s	Restricted 2022 £000s	Endowment 2022 £000s	Total 2022 £000s	Total 2021 £000s
Donations from supporters (see note 5)	7,493	141	-	7,634	7,709
Legacies	9,210	-	-	9,210	7,376
Gift Aid (see note 5)	1,687	2	-	1,689	1,645
Grants received (see note 5)	3,127	26	-	3,153	3,224
	<b>21,517</b>	<b>169</b>	<b>-</b>	<b>21,686</b>	<b>19,954</b>
<b>Expenditure on raising funds</b>					
Supporter recruitment	1,709	-	-	1,709	1,851
Supporter care	514	-	-	514	356
General fundraising	1,200	-	-	1,200	1,030
Legacies	490	-	-	490	134
	<b>3,913</b>	<b>-</b>	<b>-</b>	<b>3,913</b>	<b>3,371</b>
<b>Net fundraised income generated</b>	<b>17,604</b>	<b>169</b>	<b>-</b>	<b>17,773</b>	<b>16,583</b>

Included within Donations from supporters are unrestricted amounts received from Trustees and senior management totalling £385 (2021: £591)

Included in the Expenditure on raising funds is £816k (2021: £680k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2021 included £162k restricted income and £15k of the gift aid claimed in 2021 was restricted. £453k of grants received in 2021 were restricted.

All other 2021 comparative income and expenditure in this note was unrestricted.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

**5 Analysis of restricted funds received**

The Trustees express their gratitude to the funders for their generous grants:

**£000s**

**Donations:**

From individuals in support of:

Be There	100
Ukraine appeal	43
	<b>143</b>

Included in Ukraine appeal donations is gift aid of £2k.

**Grants:**

School Library Association	Publications	11
The Evan Cornish Foundation	Human rights education	8
Sherwood Forest Trust	Individuals at risk	3
Aylesbury AI Group	Be There	2
Foundation Scotland	Ukraine appeal	1
The Charles and Sadie Berman Trust	Ukraine appeal	1
		<b>26</b>

**Total restricted funds received**

**169**

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met.

**6 Other trading activities**

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2022	2022	2022	2021	2021	2021
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	115	1	114	193	1	192
Community fundraising	545	439	106	376	403	(27)
Appeals	639	182	457	649	184	465
Lotteries	544	373	171	535	351	184
Raffles	316	128	188	355	105	250
	<b>2,159</b>	<b>1,123</b>	<b>1,036</b>	<b>2,108</b>	<b>1,044</b>	<b>1,064</b>

Lottery income in 2022 of £544k (2021: £535k) is from the Trust's weekly lottery draws.

Included in corporate relationships income of £165k is £50k received from The Co-operative Bank restricted to the Ukraine appeal.

Included in expenditure on other trading activities is £112k (2021: £130k) of apportioned support costs. (See note 9 for further information).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

<b>7 Investment and other income</b>	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
<b>Interest income</b>	<b>52</b>	<b>-</b>
<b>Rental income</b>	<b>245</b>	<b>245</b>
<b>Total investment and other income</b>	<b>297</b>	<b>245</b>

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 18 for income under operating leases.

<b>8 Expenditure on charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
<b>Promotion of human rights</b>		
<b>Grants from unrestricted funds to the UK Section:</b>	<b>3,500</b>	<b>2,548</b>
<b>Restricted grants to the UK Section:</b>		
Human Rights Education	108	17
Publications	10	-
Individuals at risk	3	5
Media Awards	-	2
Football welcomes	-	5
Refugee programme	-	28
<b>Total restricted grants to the UK Section</b>	<b>121</b>	<b>57</b>
<b>Production and distribution of human rights publications</b>	<b>612</b>	<b>627</b>
Support costs apportioned (see note 9)	207	226
<b>Total expenditure on promotion of human rights</b>	<b>4,440</b>	<b>3,458</b>

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

<b>8 Expenditure on charitable activities - Continued</b>	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
<b>Research into and relief of human rights violations</b>		
Grant to Amnesty International Limited	11,093	10,871
Direct international funding	511	526
<b>Total research into and relief of human rights violations</b>	<b>11,604</b>	<b>11,397</b>
<b>Investment in activist recruitment</b>		
Investment in activist recruitment	1,314	1,034
Support costs apportioned (see note 9)	230	200
<b>Total investment in activist recruitment</b>	<b>1,544</b>	<b>1,234</b>
<b>Total expenditure on charitable activities</b>	<b>17,588</b>	<b>16,089</b>
<b>Total restricted grants included in the above</b>		
For the promotion of human rights	121	57
Research into and relief of human rights violations	511	526
	<b>632</b>	<b>583</b>
<b>9 Support Costs</b>		
	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
Staff costs	1,066	968
Depreciation	32	40
Audit fees	37	37
Other support costs	230	191
<b>Total support costs</b>	<b>1,365</b>	<b>1,236</b>
	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
Raising funds	816	680
Other trading activities	112	130
Promotion of human rights	207	226
Investment in activist recruitment	230	200
<b>Total support costs apportioned</b>	<b>1,365</b>	<b>1,236</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

These support costs are apportioned across the organisation's activities based on the amount of staff time spent on each activity.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Notes forming part of the financial statements for the year ended 31 December 2022

#### 10 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 253 staff were employed during 2022 (2020: 228).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 214 in 2022 (2021: 202). The full time equivalent number of staff employed in 2022 was 194 (2021: 183).

#### Apportioned staff costs

Costs shown here are those apportioned to the Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	3,406	2,951
Social security costs	409	332
Pension costs	261	230
Redundancy costs	2	-
	<b>4,078</b>	<b>3,513</b>

The Trust contributes to defined contribution pension schemes.

Redundancy costs in 2022 are in respect of payments made to one staff member.

#### Full time equivalent analysis

The number and cost of apportioned full-time equivalent staff engaged on the Trust's various activities was as follows:

	<b>Average number of staff</b>	<b>Full-time equivalents</b>	<b>Cost £000s</b>
Raising funds	65	40	2,305
Other trading activities	22	4	222
Promotion of human rights	33	8	485
Support	37	16	1,066
	<b>157</b>	<b>68</b>	<b>4,078</b>

Of the 253 staff employed during 2022, there were 184 staff who had a part of their time apportioned to the Trust (2021: 166). The full time equivalent number of staff apportioned to the Trust was 68 (2021: 63). The average number of employees apportioned to the Trust for 2022 was 157 (2021: 148).

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Notes forming part of the financial statements for the year ended 31 December 2022

### 10 Staff costs (continued)

#### Emoluments of employees

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

£ 000s	2022 Total numbers	2021 Total numbers
0 - 60	163	150
60 - 70	10	3
70 - 80	5	8
80 - 90	2	1
90 - 100	-	2
100 - 110	3	2
130 - 140	1	-
	<b>184</b>	<b>166</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the Trust irrespective of the apportionment of those costs between the Trust and the UK Section.

#### Key management personnel remuneration

Aggregate emoluments for the key management personnel of both the UK Section and the Trust for the year ended 31 December 2022 total £739,961 (2021: £731,023). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 52% in total are apportioned to the Trust.

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the Chief Executive in 2022 was £131k (2021: £123k).

### 11 Directors' remuneration

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2021: £nil). During 2022 out of pocket travel expenses totalling £548 were reimbursed to two Trustees (2021: £nil).

Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2021: £6k).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

**12 Tangible fixed assets**

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
<b>Cost</b>			
<b>At 1 January 2022 and 31 December 2022</b>	41	5,094	5,135
<b>Depreciation</b>			
<b>At 1 January 2022</b>	41	540	581
Charge for the year	-	32	32
<b>At 31 December 2022</b>	<b>41</b>	<b>572</b>	<b>613</b>
<b>Net book value at 31 December 2022</b>	<b>-</b>	<b>4,522</b>	<b>4,522</b>
<b>Net book value at 31 December 2021</b>	<b>-</b>	<b>4,554</b>	<b>4,554</b>

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant has to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above was £3.5m.

**13 Debtors**

	2022 £000s	2021 £000s
Tax recoverable on Gift Aid	911	437
Accrued legacy income	6,745	6,343
Other accrued income	-	8
Other debtors and prepayments	162	59
	<b>7,818</b>	<b>6,847</b>

**14 Creditors: amounts falling due within one year**

	2022 £000s	2021 £000s
Trade creditors	179	87
Amounts due to related entities	472	189
Accrued charges and deferred income	3,227	2,615
	<b>3,878</b>	<b>2,891</b>

Included in the above figures is £65k of deferred income (2021: £45k). £47k of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2021: £45k).

All income deferred at 31 December 2021 was recognised as income in 2022, and all deferred income included above relates to receipts in 2022.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

**15 Funds**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2022</b>	<b>6,380</b>	<b>4,554</b>	<b>1,047</b>	543	<b>12,524</b>
Total income	23,923	-	219	-	24,142
Total expenditure	(21,992)	-	(632)	-	(22,624)
Movement between reserves	32	(32)	-	-	-
<b>At 31 December 2022</b>	<b>8,343</b>	<b>4,522</b>	<b>634</b>	<b>543</b>	<b>14,042</b>
<b>Represented by</b>					
Fixed assets	-	4,522	-	-	4,522
Net current assets	8,343	-	634	543	9,520
	<b>8,343</b>	<b>4,522</b>	<b>634</b>	<b>543</b>	<b>14,042</b>

**Undesignated funds**

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

**Designated funds**

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £32k is a reflection of the decrease in the net book value of fixed assets over the year.

**Restricted funds**

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

Restricted fund balances at 31 December comprised:

	2022 £000s	2021 £000s
Human Rights Education - West Africa	340	679
Human Rights Education	185	284
Be There - Crisis Response	104	2
Afghanistan Relief Fund	-	77
Individuals at risk	3	3
Human Rights Education - Israel	2	2
	<b>634</b>	<b>1,047</b>

**Endowment fund**

By a declaration of Trust dated September 1999, the Trust was made the beneficiary of a gift from David T K Wong of:

- : US\$300k US Federal Government Zero Coupon Bonds which matured in November 2011;
- : US\$50k US Federal Government Zero Coupon Bonds which matured in November 2015; and
- : US\$250k US Federal Government 7.625% Coupon Bonds which mature in January 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

**15 Funds - continued**

In October 2014 a gift of £25k was received, and in February 2016 a further gift of £20k was received, with both to be invested in the Endowment fund. The Trustees are obliged to hold this capital in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives.

In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the Endowment is now held in sterling.

**Funds movements for 2021 are analysed below for comparison**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2021</b>	<b>4,584</b>	<b>4,594</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>
Total income	21,677	-	630	-	22,307
Total expenditure	(19,921)	-	(583)	-	(20,504)
Movement between reserves	40	(40)	-	-	-
<b>At 31 December 2021</b>	<b>6,380</b>	<b>4,554</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>
<b>Represented by</b>					
Fixed assets	-	4,554	-	-	4,554
Net current assets	6,380	-	1,047	543	7,970
	<b>6,380</b>	<b>4,554</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>

**16 Notes to cash flow statement**

**Reconciliation of net expenditure to net cash flow from operating activities**

	2022 £000s	2021 £000s
<b>Net income for the year as per the statement of financial activities</b>	<b>1,518</b>	<b>1,803</b>
<b>Adjustments for:</b>		
Depreciation charge	32	40
Increase in debtors	(971)	(2,756)
Increase in creditors	987	828
<b>Net cash provided by / (used in) operating activities</b>	<b>1,566</b>	<b>(85)</b>

**Analysis of cash and cash equivalents**

	1 Jan 2021 £000s	Cash flows £000s	31 Dec 2022 £000s
Cash at bank and in hand	4,014	1,566	5,580

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2022**

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**17 Related party transactions**

The Trust and the UK Section are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

The Trust and the two companies which comprise the International Secretariat are considered to be related entities due to the alignment of objectives and close relationships that exist within the Amnesty movement.

**Related entity balances**

At 31 December the Trust had the following balances with related entities:

	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
Due to UK Section	472	189

**Related entity transactions**

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity:

	<b>2022</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>
Grant to Amnesty International Limited for research into human rights	(11,093)	(10,871)
Grants made from restricted funds to other Amnesty International Sections for furtherance of charitable objectives	(511)	(526)
Grants made from unrestricted funds to the UK Section for furtherance of charitable objectives	(3,500)	(2,548)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(121)	(57)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for Amnesty magazine	(128)	(95)

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

**Notes forming part of the financial statements for the year ended 31 December 2022**

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**18 Income under operating leases**

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	<b>2022</b>	<b>2021</b>
<b>Minimum lease income due</b>	<b>£000s</b>	<b>£000s</b>
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	2,920	3,165
	<b>4,145</b>	<b>4,390</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

England & Wales - Charity number 1051681

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# Accounts

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**Company No: 03139939**

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

Financial statements for the year ended 31 December 2021

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2021**

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2021**

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## Legal and administrative information

### Full name and registered address of the charity

Amnesty International UK Section Charitable Trust  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

### Status of the charity

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

**Charity registration number - England & Wales** 1051681  
**Charity registration number - Scotland** SC039534  
**Company registration number** 03139939

### Secretary and registered office

Michelle O'Keeffe, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA  
Tel: 020-7033-1500; e-mail [amnestycompany.secretary@amnesty.org.uk](mailto:amnestycompany.secretary@amnesty.org.uk)

### Trustees

Andrew Lines <sup>(F)</sup> - Chair	Frederica De Silva <sup>(F)</sup>
Nicolas Patrick - Chair - resigned 6 September 2021	Awmaima Amrayaf <sup>(B,G)</sup> - appointed 21 July 2021
Meredith Coombs <sup>(*,A,B)</sup> - resigned 23 September 2021	Ciara Garcha <sup>(C,*)</sup> - appointed 10 July 2021
Amie Ibrahim Brown <sup>(B)</sup> - resigned 23 September 2021	Shirah Mansaray <sup>(B,E)</sup> - appointed 21 July 2021
Deborah Charnock <sup>(A,G)</sup>	Helen Moulinos <sup>(C,E)</sup> - appointed 21 July 2021
Nicholas Vogelpoel <sup>(A)</sup> - resigned 28 April 2021	Senthorun Raj <sup>(I)</sup> - appointed 10 July 2021
Lisa Warren <sup>(*,A,E)</sup>	Subathra Shanmuganathan <sup>(A,D)</sup> - appointed 23 July 2021
Eilidh Douglas <sup>(*)</sup> - resigned 7 June 2021	

\* member of the Board of Amnesty International United Kingdom Section

### Sub-Committee membership

- A - member of the Finance Audit and Risk Sub-Committee
- B - member of the People, Culture and Inclusion Sub-Committee
- C - member of the Activism Sub-Committee
- D - member of the Nominations Sub-Committee
- E - member of the Campaigns and Impact Sub-Committee
- F - member of the Grants Sub-Committee
- G - member of the Safeguarding Sub-Committee

### Chief executive and other key management personnel

Sacha Deshmukh	Interim Chief Executive (appointed 17 May 2021)
Kate Allen	Chief Executive (resigned 2 August 2021)
Tim Hancock	Director of Chief Executive's Office
Kerry Moscojiuri	Director of Supporter Campaigning and Communications
Rosie Chinchin	Director of Fundraising
Ir�ne Fufeyin	Acting Director of People and Culture (appointed 28 June 2021)
Toby Woffenden	Acting Director of Corporate Services (job share) (appointed 28 June 2021)
Ben Smith	Acting Director of Corporate Services (job share) (appointed 28 June 2021)
Louise Harris	Director of Corporate Services (resigned 20 May 2021)

### Bankers

Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP  
Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

### External auditors

BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA

### Solicitors

Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2021

### Trustees' Report

#### 1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat which coordinates the worldwide movement and provides support for global governance structures. The International Secretariat ("the IS") consists of two companies – Amnesty International Limited and Amnesty International Charity.

Amnesty International in the United Kingdom is part of the worldwide Amnesty International movement. There are two active legal entities:

**Amnesty International United Kingdom Section ("the UK Section")** - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the Global Assembly of Amnesty International, by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by campaigning for observance, and opposing violations, of human rights. The UK Section has a licence to use the Amnesty International name and logo in the United Kingdom.

**Amnesty International UK Section Charitable Trust ("the Trust")** - a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights. This includes funding Amnesty International Limited, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty International name and logo in the United Kingdom.

#### 2. Governance and management

The Trust is a registered charity and a company limited by guarantee and is governed by its Trustees (who are the Directors and Members). The Trust is independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

The Trust is governed by its Articles of Association. Trustees are appointed for a three-year term, and under the Articles of Association can serve for a maximum of two consecutive terms. They are then eligible for re-appointment after an interlude of three years. The Trustees meet at least four times each year.

The Trustees are generally very familiar with human rights and the work of Amnesty International. Induction training is provided for new Trustees, which covers their responsibilities and statutory duties. All the Trustees give their time voluntarily and receive no benefits.

To ensure our independence, we do not seek or accept money from governments other than for our human rights education work. During 2020, the Trust received final funds from the Department for

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Trustees Report for the year ended 31 December 2021

International Development (dissolved in 2020; now the Foreign, Commonwealth and Development Office) for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now continuing to 2023 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **People, Culture and Inclusion Sub-Committee (formerly the Human Resources Sub-Committee)**, a joint committee of the UK Section and the Trust. It provides strategic support in the development, implementation and scrutiny of people policies, practices and culture including in the areas of inclusion, diversity, equity and anti-racism. This will enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

The **Activism Sub-Committee**, a joint committee of the UK Section and the Trust. It serves to support the Board of Directors in monitoring and supporting the growth and impact of our activism in the UK.

The **Nominations Sub-Committee**, a joint committee of the UK Section and the Trust. It assists the Board in making decisions on governance appointments including seeking out appropriately qualified candidates for elected and appointed positions on the Board, its sub-committees and other appointments as required.

The **Campaigns and Impact Sub-Committee**, a joint committee of the UK Section and the Trust. It aims to improve the effectiveness of our human rights and campaigning work at a strategic level. It provides support and scrutiny on monitoring, evaluation and learning across our campaigns.

The **Grants Sub-Committee**, a committee of the Trust. It assists the Trustees in making decisions to approve the release of funds. Their work includes ensuring that the appropriate degree of oversight is taken when assessing grant applications; reviewing and monitoring new and existing grants; assessing potential funders and approving the release of funds.

The **Safeguarding Sub-committee**, a joint committee of the UK Section and the Trust. It supports the Boards to fulfil to their governance responsibilities by providing leadership, guidance on best practice, strategic support, oversight and scrutiny of safeguarding policies and procedures.

A full list of members of the sub-committees can be found on our website - <https://www.amnesty.org.uk/subcommittees>

In the performance of their duties, the Trustees have considered the principles of the Charity Governance Code (the Code), together with the relevant components of Amnesty International's own global Core Standards, a set of governance standards adhered to by Amnesty sections and structures across the movement. Trustees are familiar with the requirements of the Code and are satisfied that our governance meets it in all material respects. The Trustees reflect on governance arrangements, and consider their own performance and that of the Chief Executive, on a regular basis.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2021**

### **3. Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Strategic Report, the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustees are not aware of any relevant audit information of which the auditors are unaware.

### **4. Policy on pay for employees including senior staff**

The Trust operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises, using established salary surveys, to help set our pay rates.

The Trust is a Living Wage accredited employer, meaning all our staff and contractors are paid at least the Living Wage.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Trustees Report for the year ended 31 December 2021**

**5. Thank you**

During 2021 our outgoing Executive Director, Kate Allen, retired after 21 years of service. We would like to thank her for that service and for leading us to win so many Human Rights victories during that time. We have appointed an interim Chief Executive in 2021 and will make a permanent appointment to the role in 2022.

Volunteers are involved in a lot of different roles across the Trust. The supporters, volunteers and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

This report is now approved by the Board and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Andrew Lines', with a long horizontal stroke extending to the right.

Andrew Lines, Chair  
19 May 2022

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2021

### Strategic Report

#### 1. Key objectives and statement of benefits

All of the Trust's activities focus on delivering human rights benefit both to specific individuals and to the public in general. The Trustees believe that promoting general awareness of human rights, creating cultural support in favour of human rights, campaigning to prevent or end human rights abuses and encouraging supporters to take action, provides universal benefits.

In addition, a key objective of the Trust is to maximise the long-term funds available for grant making activities in support of such human rights benefits.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives they have set.

The Trust's objectives and the activities that flow from them are aligned to those summarised in the Charity Commission's guidance publication RR12 – The Promotion of Human Rights.

#### 2. Key activities

The Trustees recognise the importance of the Amnesty International brand in securing the Trust's income, mainly from contributions from individual supporters from across the UK, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to the International Secretariat. The Trust also funds activity carried out by the UK Section. All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations within the Amnesty International movement whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

Through its grant making, the Trust supported a number of programmes in Scotland in 2021. That included campaigning for individuals at risk, human rights education activities, and defending and strengthening human rights frameworks, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

#### 3. Key events

The Trust experienced a difficult and challenging start to 2021 following disclosures of institutional racism within the organisation by several current and former staff members, which was reported in the national press. The Trustees were deeply concerned to hear the accounts of racism from our current and former colleagues and acknowledged that our progress on equity and inclusion within the Trust has not been fast enough. Recognising the emotional, intellectual, and physical labour of Black and ethnic minoritised staff to speak about institutional racism and learning from their disclosures has been a critical step in working towards being a more progressive, diverse, and inclusive organisation.

A key step to address this was taken in the summer of 2021 when the Trustees worked with the UK Section Board, trade union and lead activists to commission an independent inquiry into institutional racism in the UK Section and Trust. Global HPO, an independent consultancy with expertise in

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## Strategic Report for the year ended 31 December 2021

institutional racism investigations, was appointed to do this work. They have conducted a forensic examination and critical evaluation of our internal culture, in light of current and former staff members and volunteers sharing experiences of racial discrimination and of a culture of racism in the workplace.

Global HPO's interim findings highlight how the Trust exhibits institutional racism, and that over many years we did not properly embed equity, inclusion and anti-racism in our culture and practices. Global HPO has fed back that they recognise and welcome that some improvements have started to be made since summer 2021. But they are also clear that significant further improvement will be required in a number of areas including: improving leadership and management capabilities; using best practice to collate and effectively evaluate equity and diversity data; creating a better working culture across the organisation; strengthening governance capabilities and oversight; building organisational infrastructure; supporting learning and development; and updating and policies and procedures that reflect best practice.

The final report is due to be issued in June 2022, after which it will be published in full.

We do not under-estimate the breadth and depth of the transformation in ways in which we work, and our culture, that we need and are determined to make.

### 4. Achievements and performance

2021 was a challenging year for the Trust as we continued to experience the challenges and limitations imposed by COVID-19. Despite this, we made progress toward our 2021 priorities and were able to contribute toward some human rights victories and developments. In this section, we report on what was achieved against the priorities established for 2021.

#### 1. Grant Making

**The Trust will offer grants in support of international work and human rights activity in the UK and will look to provide support across the spectrum of international and UK strategic goals.**

Throughout 2021 the Trust continued to grant funds to a varied and dynamic portfolio of projects which delivered human rights activity both internationally and within the UK. A total of £2.5m was granted by the Trust in 2021 to fund the UK Section, and £10.6m to fund IS projects

Through its grants, the Trust supports charitable work falling under the global strategic priorities of the Amnesty International global movement and UK strategic priorities agreed with the UK Section.

#### **Global Strategic Goals (2016-2021)**

Goal 1: Reclaiming Freedoms

- People defending human rights are safe and supported
- People know their rights and are empowered to claim them
- People can claim their rights to speak out, organise and challenge injustice

Goal 2: Securing equal rights for all

- Discrimination, including violent discrimination is reduced
- Progress is made towards equality based on gender, gender identity and sexuality

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- More people can enjoy their economic, social and cultural rights

Goal 3: Responding to crises

- Civilians are better protected through effective action by national, regional and international institutions and mechanisms
- People affected by conflict, crises, and torture have access to adequate protection and assistance
- Those responsible for human rights abuses are held accountable and victims have access to justice, truth and reparation.

Goal 4: Ensuring accountability

- Regional and global human rights mechanisms are reinforced where national rights protection is failing
- Human rights governance and accountability are strengthened at national level

Goal 5: Maximising our resources and engagement

- Amnesty International is a larger, stronger and more diverse movement with a greater capacity to achieve human rights impact
- Amnesty International is strengthened through active and diverse participation.

During 2021, grants to the International Secretariat included funding to advance work in the following areas:

### **Goal 1: Reclaiming Freedoms**

During 2021, grants from the Trust supported documentation of violations against human rights defenders around the world, addressing negative narratives and raising awareness of the positive contribution of defenders in a number of countries, including Russia, China, Iran, the EU, Balkans and Turkey. The Trust supported global human rights education through grants to support learning through “Massive Open Online Courses”, which aim to reach people all over the world who seek to know their rights, how to defend them and take action.

We have also supported the pilot Human Rights Academy in the Middle East and North Africa. It is a long-term project which aims to address the issue of shrinking spaces and lack of adequate action-oriented human rights education and training, and limited reach of such opportunities. Education systems fail to provide a secure space for learners based on human rights values and equip people to know and defend human rights, but rather reflect discriminatory patterns of our societies. The Human Rights Academy enables Amnesty International entities to provide human rights education in a customised manner to new and existing audiences.

### **Goal 2: Securing equal rights for all**

The Trust’s West Africa human rights education project, involving local Amnesty International sections and civil society organisations in West Africa, as well as the IS, entered its fourth year of operation. Now supported by a grant from the Foundation for a Just Society International, the project aims to educate communities and empower women and girls in order to reduce the

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### Strategic Report for the year ended 31 December 2021

incidence of female genital mutilation and early forced marriage in numerous communities in Burkina Faso, Senegal and Sierra Leone.

The Trust continued to support projects examining discrimination and the denial of economic, social and cultural rights. In 2021, the Trust funded a project in Sierra Leone examining human rights and extractive industries. Based on the research findings, a campaign and advocacy strategy will be developed targeting Sierra Leone as well as supply countries, such as the USA. The project aims are: human rights abuses in the diamond industry in Sierra Leone are highlighted and reduced through better corporate practice and/ or government regulation; communities in focus extractive industry areas are better empowered to know and claim their rights and human rights defenders working on these issues can exercise their rights without fear of reprisal; increased accountability in the diamond industry through enacting new laws relating to human rights; mandatory due diligence and disclosure in the global diamond supply chain.

#### **Goal 3: Responding to crises**

During 2021, Trust grants provided support to the IS's *Be There* programme. This aims to increase the capacities of its Crisis Response team, including through the use of technology, open source tools, satellite imagery and 3D modelling. The basic aim of the *Be There* programme is that people are better protected before, during and after times of crisis and displacement. *Be There* aims to show the world the horrendous atrocities, violence, and human rights violations people face and to ultimately bring perpetrators to account. It also aims to increase the number of refugee sponsorship schemes in different countries and build the capacity of civil society organisations to seek justice and redress for human rights violations in situations of conflict.

The Trust also supported projects to support crisis response in the Americas, where people are facing an increasing deterioration of the enjoyment and protection of their human rights, and the Americas continues to be the most violent region in the world. Our support will enable a timely response to tactical opportunities to enhance Amnesty International's relevance, presence and impact advancing human rights agenda in the region, and to deliver swift reactive research and campaigning work on human rights crisis in the Americas aimed to stop human rights violations and protect people.

#### **Goal 4: Ensuring accountability**

During 2021, the Trust maintained its support for ongoing research projects to document the scale of extrajudicial executions in Kenya, human rights violations in the context of the Philippines war on drugs and potential human rights abuses associated with extractive industries in southern Africa and Sierra Leone. The Trust also supported international justice projects, including monitoring the performance of international courts. Work on corporate actors included research into the human rights implication of big data and artificial intelligence, as well projects on corporate accountability for environmental harm that diminishes the enjoyment of human rights by affected communities.

We have also funded a project which seeks to strengthen Amnesty International's advocacy for the human rights compliance of international justice mechanisms. A Clinic at University of Melbourne Law School has been established and systems put in place at Amnesty's Centre for International Justice (CIJ) in The Hague to monitor international criminal trials and research emerging human

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## Strategic Report for the year ended 31 December 2021

rights concerns (with a strong emphasis on gender analysis).

### **Goal 5: Maximising resources and engagement**

In 2021 the Trust continued to support projects to reach Chinese speaking audiences outside China and reach out to Chinese audiences inside the great firewall wherever opportunities arise. It is imperative to counter the Chinese government narrative that human rights are purely a western ideology with no constituency outside of the West. It is equally important to show Chinese audiences the breadth of Amnesty International's work worldwide, so as to counter the government narrative that Amnesty International singles out and targets China unfairly.

We also supported the development and sharing of human rights policy and the building of capacity for effective human rights communications by the Amnesty movement, and effective activism, including the engagement of youth and the use of participatory approaches.

### **UK Strategic Human Rights Priorities (2016-2021)**

- Protecting the rights of refugees
- Protecting the space for civil society
- Ensuring that human rights are respected, protected and promoted in the United Kingdom
- Responding to human rights crises
- Protecting individuals at risk
- Educating people about their human rights

The Trust typically provides annual grants to support projects that are mostly of longer than one year duration.

During 2021, grants to the UK Section covered the following areas:

#### **Protecting the rights of refugees**

The Trust continued to support the UK Section's work on refugees and migrants. A highlight of this work in 2021 was the Football Welcomes programme, building a refugee welcoming culture in UK football. Football Welcomes in 2021 was successful despite the unique barriers football faced during the pandemic, engaging over 100 clubs and adapting to digital participation. One standout example was Leicester City in the Community inviting the author Michael Morpurgo to run an online session with 180 local schoolchildren on his book *Shadow*, about a boy who flees war in Afghanistan. Another example was in Sunderland where Football Welcomes helped to build relationships with local refugee organisations, schools, the university, and the local Council as well as the football club, to host sessions with refugees that garnered local media attention and paved the way for long-term relationships. This partnership also saw eight civic buildings lit up in Amnesty yellow to mark Football Welcomes.

#### **Protecting the space for civil society**

The Trust funding supported the UK Section's work on the defense of UK Human Rights Frameworks, the legal protections that enshrine and make real our human rights in the UK. In 2021 this work is focused on protecting and defending attempts to weaken and roll back these protections.

The work of the program is running campaigns, building and utilising networks, undertaking

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### **Strategic Report for the year ended 31 December 2021**

advocacy, supporting advocacy and activism, including at the community level, to defend the UK human rights framework. The aim of the programme is to defend and protect against the roll back of legally enforceable human rights protections across the four nations of the United Kingdom.

An example of this work was to ensure that Committee members scrutinising the Policing Bill heard our concerns on the Bill, as well as those of our civil society partners. We provided a specific focus on the provisions around: Right To Roam (which are likely to have a disproportionate impact on Roma and Traveller communities); Right to Protest (which could dramatically curtail our fundamental right to freedom of expression); and the proposed increase in Stop and Search powers which are likely to have a detrimental impact on Black communities and communities of colour.

#### **Protecting individuals at risk**

Grant support for the UK Section's Individuals at Risk Programme aims to inspire and empower supporters to take action for individuals and communities whose rights are being denied. During 2021, activities included support for long-term casework and case monitoring and the issuing of Urgent Action requests.

The Trust helped fund delivery of in-depth work on the cases of UK Nationals in Iran, focusing on the cases of Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori, making significant progress in our aim of UK Government recognition on Anoosheh's case, and supporting Richard Ratcliffe's campaign in October and November. In March 2022 both of these individuals were released and were finally able to return to their families in the UK.

Our funding also enabled country-focussed work on cases in Saudi Arabia, Poland and Turkey, and to deliver an online training programme on the ethics of working with Individuals at Risk.

The Trust's grant also supported the UK Section's annual Write for Rights campaign, which engages supporters and the general public in acts of solidarity for human rights defenders and individuals at risk.

#### **Educating people about their human rights**

The Trust maintained its support for the UK Section's human rights education (HRE) projects. The UK Section delivered (primarily online) over 31 training sessions in 2021 to 559 activists. We will prioritise developing and delivering anti-racism training, digital campaigning/organising training and safeguarding training to sit alongside the existing Community Organising and other modules in accordance with the activist education syllabus.

Through 2021 we have also designed the 'shop window' for all education and training activities which will sit on our website. This will be launched in 2022. A toolkit to help us plan and measure learning and activist journeys has also been developed.

#### **Anti-Racism, Equity and Inclusion**

The Trust experienced significant challenges throughout 2021 following accusations of racism within the organisation by a number of current and former staff members which was reported in the national press. Understanding these accusations and the aspects of the culture in the Trust which will need to change is a key priority.

In collaboration with the UK Section Board, trade unions and Amnesty activists, we worked to appoint

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### **Strategic Report for the year ended 31 December 2021**

an external organisation to assist in this work. This organisation began to conduct a forensic examination and critical evaluation of our internal culture, in light of current and former staff members and volunteers sharing experiences of racial discrimination and of a culture of racism in the workplace.

The Trust sees all forms of racism and discrimination as an issue of human rights, justice, accountability, wellbeing, and impact. Our mission requires us not only to expose and condemn racism externally, but also to root out all forms of racism from within our organisation and to ensure that our workplace culture and organisational structure supports this.

Ahead of being informed by the recommendations expected to be included in Global HPO's report, we undertook widespread activities to improve Equality, Diversity and Inclusion (EDI). This included anti-racism training for all staff, focus groups and surveys allowing staff and volunteers to share their experiences of racism both inside and outside of the organisation, and the hiring of an EDI lead in January 2021.

Also during 2021 the Trust made grants to fund work in this area, to:

- a) develop policy analysis and undertake research on the intersection of race and human rights violations in the UK to enable the UK Section and its partners to effectively campaign and advocate for solutions (changes in law, policy, or policy implementation; changes in people's knowledge, skills, attitudes, behaviours) to those violations, ultimately leading to changes in people's lives.
- b) build the legitimacy and credibility of the Trust and the UK Section as anti-racist organisations among NGOs, human rights defenders, community groups and networks, policy makers and elected representatives through effective anti-racist action internally and through doing meaningful campaigning, network building, advocacy and engagement externally.
- c) support the work in making the wider Amnesty International movement in the UK, including staff and activists, rights respecting, anti-racist and inclusive.

#### **Raising awareness of human rights**

Trust grants continued to enable the UK Section to raise awareness of Amnesty International's research, including through media relations and digital communications.

## **2. The Grant making framework**

### **The Trust will commence implementation of its grant-making roadmap.**

In addition to providing 2021 grants, we continued to develop our grant making framework in 2021, beginning to implement the recommendations set out in a 2020 review into the Trust's grant making function. A number of actions were completed in 2021.

A skills audit review was conducted, and the Trustees spent time determining what additional essential skills experience and diversities were required on the Trust Board. Several new Trustees were appointed in 2021 with a diverse set of skills, knowledge and experience.

A new staff post, the Director of Grants and Impact, was successfully filled in November 2021.

To achieve a higher degree of curation and control, Trustees focussed on future charitable work most closely aligned with the Trust's objectives. This included close consideration of the IS and UK Section strategic planning processes, which provided an important context from which to draw out the Trust's objectives and link those more firmly to future grant making activity.

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## Strategic Report for the year ended 31 December 2021

### 3. Growing our financial resources

**The Trust will achieve income of £19.0m. We will maintain free reserves within our target range of £4.5m - £5.0m.**

In 2021, the Trust achieved gross income of £22.3m, and ended the year with £6.4m of free reserves. The Trust achieved a surplus in 2021, increasing its free reserves in large part due to legacy income, which was significantly higher at £7.4m than in 2020 (£3.9m)

### 4. Developing our people and culture

**We will streamline HR processes by developing a more integrated IT system and training staff to use it. We will implement anti-racism training for Trustees and staff and develop further plans for making the Trust a more diverse and inclusive workplace.**

During 2021 we developed and launched an integrated HR and Payroll system. We are gradually adding functionality to drive efficiencies in areas such as recruitment, and capturing more information which will support us in meeting our strategic objectives, particularly around diversity data.

Anti-racism awareness training has been delivered to Boards, managers and all staff. We will be developing and delivering further anti-discrimination sessions in 2022, building upon these sessions, led by our Diversity and Inclusion Lead who joined us in January 2021.

### 5. Enhancing our governance

**We will plan the implementation of recommendations arising from the review of the relationship between the Trust and the UK Section.**

As part of our annual business planning, we reviewed the status of recommendations arising from the review of the relationship between Trust and the UK Section. A number of actions were agreed for implementation, including updating certain inter-entity agreements, an updated review of the risks and benefit of the relationship and a review of relevant website pages (as part of broader overhaul of the governance area of our website).

### 6. Deploying Technology Effectively

**We will continue to support remote working for as long as necessary and plan to commence scoping work for our future contact management system needs.**

We continued to support remote working throughout 2021, with the majority of staff working remotely for the majority of their time, but also with an increasing number of staff working from our offices. We invested in technology improvements to more effectively support hybrid meetings with a blend of in-person and online participation. Due to ongoing uncertainty about the COVID-19 pandemic's trajectory throughout the year, we decided to retain existing levels of flexibility (in line with prevailing government guidance) and expect to make longer-term decisions about working arrangements during 2022.

Having initially planned to scope our Customer Relationship Management (CRM) system requirements in parallel to the process of developing our next organisational strategy, we decided instead to wait until the strategic thinking had developed before going any further with our CRM scoping. This was to ensure we had considered in more depth how the organisation will need to operate in the new strategic context, particularly when it comes to the implications in terms of technology of working with and supporting activists at a local level. This work will now begin in 2022.

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## Strategic Report for the year ended 31 December 2021

### 7. Long-term plans

**We will complete the development of a long-term strategy for the Trust, drawing on the context provided by UK Section and global strategic planning.**

Our new long-term strategy (2022-2030) was completed and fully adopted in June 2021. Following a period of strong engagement from the Trust Board and co-operation with the UK Section Board during 2020, the Trust decided to agree a coordinated strategic plan with the UK Section. This plan reflects common areas of priorities such as people and culture, diversity and inclusion, as well as Trust-specific priorities such as improving grant-making processes and supporting system development.

#### Fundraising

The Trust saw an increase in the number of individuals contributing to its work, ending 2021 with around 113,000 financial supporters, up from around 109,500 financial supporters at end of 2020. This has led to an increase in regular giving income, though there has been an overall fall in donations from supporters of £0.2m compared to 2020 as that year saw a significant number of one off major donations.

While raising funds from individuals continues to be our main source of funding to invest in human rights work, income source diversification continues to be critical in the current climate. We plan to do this by focusing on building income from major gift sources and legacies. In 2021 our partnership with the Postcode Justice Trust contributed £2.6m (2020: £2.6m) and we also experienced another year of generous legacy gifts, receiving £7.4m (2020: £3.9m).

Grant income increased to £3.2m in 2021 up from £1.5m in 2020. A significant restricted grant of around £280k was received for work on Human Rights Education.

In 2021 we delivered all of the planned activities for our Fundraising Innovation programme. During the first quarter, we developed our Innovation Blueprint. The Blueprint sets out our approach to bringing innovation into our fundraising activities. It outlines the purpose and ambition for our innovation programme, how it will be delivered in the next strategic period, how we will measure progress, how we will prioritise, monitor, and evaluate our innovation, how we will continue to build understanding, capability, and culture and how we will continue to evolve our methodology.

We have reviewed and strengthened our fundraising proposition and case for support to show the impact fundraised income can have on human rights. Amnesty International's strength lies in the fact that it is a global movement of people who stand up for humanity and human rights. Central to everything we believe is the principle that people are the instruments of change.

The Trust follows a set of six fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with. These principles lay out our commitment to our supporters and members:

- Our fundraising respects and protects our independence, impartiality and mission
- We fundraise with integrity
- We work in partnership with those who support us
- We value and respect our supporters
- We fundraise with courage
- We are transparent in our fundraising and use of funds

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Our fundraising activity complies with all relevant legislation and regulation, including the EU General Data Protection Regulation (which came into force in May 2018) and the Privacy and Electronic Communications Regulations 2003. The Trust complies with the Code of Fundraising Practice and is a member of the Direct Marketing Association.

Our supporter care team received a total of 153 complaints in relation to the UK Section and the Trust's fundraising activities in 2021 (2020: 114). Of these 2021 complaints, we identified that 138 relate directly to the Trust (2020: 91), and 15 to the UK Section (2020: 10). In 2020 there were a further 13 general fundraising complaints which could not be attributed to either entity. We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

We recognise the need to ensure we respond appropriately when our fundraisers engage with people who may be in vulnerable circumstances. We are committed to showing respect and empathy towards people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

#### 5. Plans for future periods

2022 will be a key foundation year in the delivery of the new 2022-2030 strategy as we take the opportunity to build on our strengths and respond to a number of critical challenges that were highlighted in 2021. We will use 2022 to start to address those challenges and take the opportunity to make some significant investments that will be key to the foundation of the next stage of our journey. Many of the following focuses and aims are shared by both the UK section and the Trust. The Trust will achieve these through its grant making, as well as directly through its work. The key focuses and aims for 2022 are as follows.

<b>Goal One: Change Attitudes to Human Rights</b>
We will develop an audience segmentation communications and brand plan.
We will establish new communications principles to support our vision to be a diverse, inclusive, and anti-racist movement.
We will update and improve the functionality of our website
We will develop our advocacy for human rights education and build relationships with rights holders and duty bearers
We will grow relationships with poets and partners through Words That Burn
We will develop a targeted and goal-based programme for our work with artists, influencers, and literature
<b>Goal Two: Build a Powerful Movement</b>
We will launch the activist-led campaigns framework and support a greater and broader range of activist-led campaigns and improve how we respond to activist queries
We will roll out the activist education and training syllabus
We will progress toward diversifying our group of lead activists so that it better reflects the UK population
We will review and update the Activist Code of Conduct
We will introduce the Youth Collective and deliver Rise Up
We will launch the Anti-Racism Network
We will deliver the 2022 AGM, Festival of Human Rights and Pride
We will train 25 qualified teachers through the Amnesty Teacher Programme
We will evaluate and develop plans for future of Football Welcomes

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<b>Goal Three: Winning Human Rights Victories</b>
We will respond to and continue to defend against attacks on human rights in the UK and globally (e.g. the Human Rights Act)
We will finalise our strategies on Legal Frameworks, Racial Justice, Freedom of Expression and Economic, Social and Cultural Rights (ESCR)
As part of the new global flagship campaign, we will launch a campaign on protecting the Right to Protest in the UK
We will also campaign based on IS research on homelessness and on contract cleaning staff experiencing precarious working conditions
We will protect and defend Individuals at Risk and conduct tactical campaigning
<b>How we will enable our Goals</b>
<b>People and Culture</b>
Using open and inclusive recruitment processes, we will recruit permanent senior roles
We will deliver the activities set out in the Inclusion, Diversity, Equity and Anti-racism (IDEA) plan, including training and capacity building interventions to staff, volunteers and activists
We will review and revise our behavioural framework and develop a plan to embed competencies that reflect our key values
We will review and update where required all current UK Section human resources policies and procedures, using external expertise to ensure best practice
We will deliver a development programme for People Managers
We will improve the collection and dissemination of data related to our staff and volunteers and their experiences of the UK Section
We will implement hybrid home/office working and develop associated good practice, policies and guidance
<b>Trust Grant Management Framework</b>
We will review and update the MoU between the AIUK Charitable Trust and its grantees (the IS and the UK Section)
We will work with the IS to improve the quality and timeliness of grant requests
We will design 'template' proposal and reporting documentation for grantees to use and so support consistent reporting on results / impacts from those programmes
We will plan and deliver training for trustees on good practice in grant management decision making and consideration of grant reporting
<b>Improvements to Governance</b>
We will update core governance practices so that they reflect standard good practice
We will update the method of governance group paper distribution to reflect modern methods
We will understand and address the skills and diversity needs and gaps in our governance bodies
We will establish and implement a governance training curriculum
We will update our methodology for carrying out due diligence for governance members prior to appointment
We will continue to improve our risk management framework
We will make updates to the Governance codes
We will look at options and the potential for reform of the legal structure of the Trust
<b>Planning, Monitoring, Evaluation and Learning Systems</b>
We will design and implement a planning and reporting system that brings together our approaches to planning, project management, monitoring, evaluating, and reporting
<b>Finance Systems and Processes</b>
We will deliver an update of our finance system to improve functionality and make use of cloud-based technology
We will update our procurement guidelines and processes to support buying practices which align

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2021**

with the organisation's values and which support our human rights work.
<b>Knowledge, Technology and Digital Capabilities</b>
We will scope a new CRM system that can support multiple 'customer' views, support our activism and which is integrated across our work
We will develop knowledge and content management processes
We will move data storage to a cloud-based data centre with less reliance on physical infrastructure.
We will develop and implement knowledge management policies and procedures
<b>Facilities and Ways of Working</b>
We will develop a long-term vision of hybrid home/office working and deliver a reconfiguration of the facilities and technology we use to support this vision
<b>Income Generation</b>
We will work toward having a balanced portfolio of fundraising activities, which is diverse, manages risk and delivers growth in net income
We will work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation
We will innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we do this

The invasion of Ukraine has significantly impacted our plans for 2022. We have supported the crisis response coordinated by the IS through our fundraising and grant making, and internally have redoubled our focus on cyber security wary of increasing threats to our systems and data.

We are not exposed to any significant financial operational risks, with increasing energy costs being the main challenge. We anticipate that unplanned work on the Ukraine crisis may impact the extent to which we are able to meet all the objectives set out above.

## **6. Financial review**

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

The accounts show a surplus for the year of £1.8m, compared to a £0.5m deficit in 2020. Income of £22.3m was £2.8m more than was received in 2020, largely as a result of an increase in legacy income.

Expenditure has increased by £0.5m to £20.5m. Expenditure on raising funds decreased by £0.1m at £4.4m, however there was a £0.5m increase in expenditure on charitable expenditure to £16.0m in 2021. A large part of our expenditure (56%) continues to support global research into human rights violations (2020: 46%). The proportion of expenditure on the promotion of human rights decreased to 17% from 25% in 2020. This change was a result of reduced charitable grants from unrestricted funds made to the UK Section totaling £2.6m in 2021 (2020: £4.0m).

The cash holdings of the Trust decreased by £0.1m during 2021 to £4.0m at 31 December 2021 (2020: £4.1m), despite the surplus. This was primarily a result of a £2.8m increase in debtors, largely related to accrued legacy income.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Strategic Report for the year ended 31 December 2021

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2021 were £6.4m, which is an increase of £1.8m on 2020. It is above the target range of £4.5m to £5.0m. The reserves policy is addressed further in Section 7 below.

#### 7. Risk and assurance

Risk management is an integral part of our governance. We identify and address our key strategic risks in order to mitigate their likelihood and impact. There are two levels to the risk and assurance process.

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also have consider operational risks which underpin the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

The COVID-19 global crisis impacted the Trust's operations again in 2021. The fundraising environment has been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed. This is particularly the case for fundraising events such as marathons. Our supporters have maintained their regular payments, with low cancellation rates in 2021 similar to those seen in 2020 and lower than in prior years.

Extensive scenario planning was undertaken during 2021 to better understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We are closely monitoring performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments that could follow the COVID-19 pandemic.

The staff and volunteers have been largely able to carry on their work remotely, with further improvements to technology and better remote working and mixed home/office working practices developed through 2021. Whilst some roles have been more impacted than others, through online collaboration tools and hybrid meetings enabling people at home and in person to work effectively together, our Board and governance committees, senior management, and staff and volunteers have remained operational throughout these challenges.

The Trustees consider all aspects of risk and assurance and are supported in this by the work of the Finance Audit and Risk Sub-Committee.

The major strategic risks of the Trust, together with plans and strategies in managing these risks, are shown in the table below.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2021**

Risk	Plans and strategies to manage risks
<p><b>Strategy and Governance</b>            – are we delivering the strategy and impact in order to meet our vision?</p>	<ul style="list-style-type: none"> <li>• A 2022-30 Strategic Plan was adopted at the AGM in June 2021.</li> <li>• The Strategic Plan was developed with engagement and consultation with activists and other stakeholders to ensure that it reflected the direction of the UK movement.</li> <li>• Business plans for 2022 will support the implementation of the new strategy. These plans take into consideration the resource requirements required for effective delivery.</li> </ul>
<p><b>Operational Delivery</b>            – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> <li>• Staff have been working remotely since March 2020 and business critical processes such as payroll and accounts payable can be operated effectively in this environment.</li> <li>• We will continue to strengthen our business continuity practices by moving more systems to the cloud. Back-ups are in place where possible for all processes, so that in the event of illness, they are still able to be delivered.</li> <li>• A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy data to cloud storage will continue and be largely completed during 2022.</li> </ul>
<p><b>Financial Stability</b>            – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> <li>• Fundraising has been prioritised in our new Strategy for 2022 – 2030, to support income growth.</li> <li>• We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy giving and performance of new supporter recruitment.</li> <li>• We continue to closely monitor our fixed cost base. Our operational plans for 2022 have been developed based on current staffing levels. We are closely monitoring current high rates of Inflation and modelling the impact on our cost base.</li> <li>• Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity.</li> <li>• The stability of the wider Amnesty movement is critical to our own finances. The IS continues financial health checking of key sections across the movement on a monthly basis.</li> </ul>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2021**

<p><b>Compliance</b> – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> <li>• We ensure all staff undertake data protection training, scan our systems for weaknesses, and have hired external cyber security support to improve our systems. These activities are designed to manage this risk of data and information held by the UK Section or activists being accessed, used, disrupted, modified or destroyed by unauthorised parties.</li> <li>• We undertake regular fundraising compliance checks, and monitor developments in the sector.</li> <li>• Detailed health and safety risk assessments are in place to manage COVID-19-related risks across all premises.</li> </ul>
<p><b>People and Culture</b> – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> <li>• A key focus of the business plan for 2022 is resource allocation which takes into account the staff time and skills needed for all planned activities.</li> <li>• We remain focused on bringing diversity into the organisation to enable us to better deliver on our priorities. Plans are in place across the organization to promote diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority.</li> <li>• We have developed a plan of work to strengthen safeguarding, with a particular focus on safely supporting increased youth participation at all levels of the organisation.</li> </ul>
<p><b>Reputational</b> – are we delivering the strategy in a way which safeguards our reputation?</p>	<ul style="list-style-type: none"> <li>• We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, creative approvals, procurement, investment, data protection and social media.</li> <li>• We have an established crisis communications group with significant experience of effectively managing response to reputational risk.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2021 we have improved incident reporting and developed processes to monitor regulatory compliance across a broad range of activities following an approach endorsed by the National Council for Voluntary Organisations (NCVO).

## **8. Reserves policy**

As at 31 December 2021 unrestricted funds totalled £10.9m (2020: £9.2m). This comprises:

- £4.5m (2020: £4.6m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £6.4m (2020: £4.6m) of funds which represent free reserves.

A level of free reserves is necessary to ensure that the Trust’s activities can continue on a day-to-day basis and, in particular, can continue in the event of a major unforeseen reduction of income or increase in expenditure. These reserves provide a contingency to enable the Trustees to take the

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2021

necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Trustees have adopted a risk-based reserves policy which is reviewed annually.

The target range of free reserves is determined by considering the key strategic and operational risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should be within the range of £4.5m to £5.0m (2020: £4.5m to £5.0m). This increase reflects heightened uncertainty around COVID-19, and high inflation on the UK economy.

At 31 December 2021, the level of free reserves was above this range, at £6.4m. The 2021 outcome was better than planned, which has built up free reserves placing us in a strong position to meet future uncertainty and to further the Trust's strategic objectives. We have set a small deficit budget for 2022, with a number of investments to build capacity at the start of the strategic period. We undertake financial planning which aims to deliver free reserves within our target range.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to quickly reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

### 9. Investments policy

In making any financial investment, the Trust's policy requires consideration of:

- Minimisation of risk. No speculative investments shall be made
- Liquidity: Invested funds shall be kept liquid to allow them to be called upon as necessary
- Reputational risks: No investment shall be made if the Trustees are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the charity's commitment to human rights, and thus result in reputational risk.

At 31 December 2021 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

This report, incorporating the Strategic Report, is now approved by the Board and signed on its behalf by:



Andrew Lines, Chair  
19 May 2022

# **AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

## **Independent Auditor's Report for the year ended 31 December 2021**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

#### **Opinion**

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2021 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended in 2010.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### **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 relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions related to going concern**

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

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

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

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The other information comprises: Trustees' Report and Strategic 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

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2021**

responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Other Companies Act 2006 reporting**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' responsibilities, 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 determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Independent Auditor's Report for the year ended 31 December 2021

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.

### **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

- We made enquiries of management, and the Board, including:
  - how they have identified, evaluated and complied with laws and regulations and whether they were aware of any instances of non-compliance;
  - their process for detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - which internal controls have been established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity. These include, but are not limited to, compliance with the Companies Act 2006, UK GAAP, Charities SORP, fundraising regulations and tax legislation.
- In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law and data protection. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of Those Charged with Governance and other management and inspection of regulatory and legal correspondence if any.
- We considered management's incentives and opportunities for fraudulent manipulation of the financial statements (including revenue recognition and the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

### **Audit response to risks identified**

- The Senior Statutory Auditor has assessed and concluded that the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations;
- we reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- we made enquiries of the Board, management and internal audit;
- reviewed the incident log submitted to the Finance and Risk Sub-Committee which includes instances of fraud and non-compliance with laws and regulations;

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2021**


- we read minutes of meetings of those charged with governance, and reviewed correspondence with HMRC;
- in addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; considered completeness of related party transactions; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- we challenged assumptions made by management in their significant accounting estimates in particular in relation to the assumptions related to the allocation of costs including apportionment of costs between Trust and the UK Section, accrued legacy income, depreciation rates for assets and recognition of multi-year grants.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:  
<https://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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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Laurence Elliott (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Gatwick, West Sussex  
Date 23 May 2022

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Statement of financial activities for the year ended 31 December 2021**

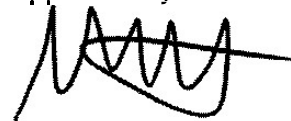
	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2021 £000s	2021 £000s	2021 £000s	2021 £000s	2020 £000s
<b>Income from:</b>						
Donations and grants	4,5	19,324	630	-	19,954	14,922
Other trading activities	6	2,108	-	-	2,108	4,321
Investment and other income	7	245	-	-	245	245
<b>Total income</b>		<b>21,677</b>	<b>630</b>	<b>-</b>	<b>22,307</b>	<b>19,488</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Raising funds	4	3,371	-	-	3,371	3,588
Other trading activities	6	1,044	-	-	1,044	929
<b>Total expenditure on raising funds</b>		<b>4,415</b>	<b>-</b>	<b>-</b>	<b>4,415</b>	<b>4,517</b>
<b>Charitable activities</b>						
Promotion of human rights	8	3,401	57	-	3,458	5,040
Research: human rights violations	8	10,871	526	-	11,397	9,236
Investment in activist recruitment	8	1,234	-	-	1,234	1,189
<b>Total expenditure on charitable activities</b>		<b>15,506</b>	<b>583</b>	<b>-</b>	<b>16,089</b>	<b>15,465</b>
<b>Total expenditure</b>		<b>19,921</b>	<b>583</b>	<b>-</b>	<b>20,504</b>	<b>19,982</b>
<b>Net income / (expenditure)</b>		<b>1,756</b>	<b>47</b>	<b>-</b>	<b>1,803</b>	<b>(494)</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>9,178</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>	<b>11,215</b>
<b>Total funds carried forward</b>		<b>10,934</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>	<b>10,721</b>

All amounts relate to continuing activities. The notes on pages 29 to 42 form part of these financial statements. Analysis by fund of the 2020 income and expenditure comparatives is shown in notes 4 to 8.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Balance sheet at 31 December 2021**

	Note	2021 £000s	2021 £000s	2020 £000s	2020 £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	<u>4,554</u>	4,554	<u>4,594</u>	4,594
<b>Current assets</b>					
Debtors	13	6,847		4,091	
Cash at bank and in hand		<u>4,014</u>		<u>4,099</u>	
		10,861		8,190	
<b>Creditors: amounts falling due within one year</b>	14	<u>(2,891)</u>		<u>(2,063)</u>	
<b>Net current assets</b>			7,970		6,127
<b>Total net assets</b>			<u>12,524</u>		<u>10,721</u>
<b>Funds</b>					
<b>Unrestricted</b>					
Undesignated	15		6,380		4,584
Designated	15		4,554		4,594
<b>Restricted</b>	15		1,047		1,000
<b>Endowment</b>	15		543		543
<b>Total funds</b>			<u>12,524</u>		<u>10,721</u>

Approved by the Board of Trustees and signed on its behalf by:



Andrew Lines, Chair

Date: 19 May 2022

Company number: 03139939

The notes on pages 29 to 42 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Cash flow statement for the year ended 31 December 2021**

	Note	2021 £000s	2021 £000s	2020 £000s	2020 £000s
<b>Cash flows from operating activities</b>					
Net cash (used in) / provided by operating activities	16		(85)		1,041
<b>Change in cash and cash equivalents in the year</b>	<b>16</b>		<b>(85)</b>		<b>1,041</b>
Cash and cash equivalents at the beginning of the year	16		4,099		3,058
<b>Cash and cash equivalents at the end of the year</b>	<b>16</b>		<b>4,014</b>		<b>4,099</b>

The notes on pages 29 to 42 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

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**1 Overview of our structure in relation to the worldwide Amnesty International movement**

**Amnesty International UK Section Charitable Trust ("the Trust")** is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International movement is provided in the Trustees Report.

**2 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention. The report and financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective from 1 January 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. The principal accounting policies are set out below and have been applied consistently throughout the year.

The Trust constitutes a public benefit entity as defined by FRS102.

**Going Concern**

The Trustees have undertaken an assessment of the strategic risks facing the Trust and the potential financial impact of these risks materialising in a range of different negative scenarios. A detailed cashflow has been performed for the Trust and plans are in place to manage cash outflows in the event of such negative scenarios arising. A significant proportion of the Trust's expenditure consists of grant making which is either linked to income received or could be withheld, delayed or reduced in the event of a significant income reduction. The Trustees concluded that the Trust could adequately withstand the financial impact of key risks materialising through exercising control over grant making and by utilising its reserves which are above the target level derived from the risk based reserves policy.

Given the strength and liquidity of the balance sheet, the degree of control that the Trust has over its largest area of expenditure and the scenario planning work which has established that sufficient reserves are held to cover the remaining expenditure if income sources were to be disrupted, the Trustees are satisfied that there are no known risks that would cast doubt on the Trust's ability to continue as a going concern. The Trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

**Income and expenditure**

Income is recognised in the financial year in which the Trust is legally entitled to the income, receipt of funds is probable and the amount can be measured with sufficient reliability.

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the conditions for receipt have been complied with.

Both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal. Income is recognised when received, net of associated costs.

## **2 Accounting Policies - Continued**

### **Income and expenditure (continued)**

Expenditure is charged to the Statement of Financial Activities on an accruals basis.

Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of raising funds (gaining financial supporters) and campaigning expenditure (gaining activists).

Where other expenditure relates to more than one classification within the Statement of Financial Activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants made in furtherance of the charity's objects are recognised as expenditure when confirmation of an award has been made to the receiving organisation and any conditions set out in the grant agreement are met.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

### **Estimates and Judgements**

All accounting judgements and estimates included in these accounts are in line with the stated accounting policies.

There are no assumptions or estimates included in these accounts that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year.

### **Fixed assets**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives as follows:

Freehold buildings 2% per annum; Computer equipment 33% per annum;  
Freehold land is included at cost and is not depreciated.

A de minimis amount of £5k is used for the capitalisation of fixed assets, with items of a lower cost being charged to expenditure.

### **Debtors**

Debtors are recognised at the settlement amount due to the Trust at the end of the period.

### **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.

## **2 Accounting Policies - Continued**

### **Financial Instruments**

The Trust 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.

### **Pensions**

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

### **Reserves**

Reserves are distinguished between restricted, endowment and unrestricted funds. Income, expenditure, assets and liabilities for each classification of reserve are accounted for separately.

### **Holiday pay**

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

### 3 Taxation

The Trust is a registered charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the year.

### 4 Donations and grants

	Unrestricted 2021 £000s	Restricted 2021 £000s	Endowment 2021 £000s	Total 2021 £000s	Total 2020 £000s
Donations from supporters (see note 5)	7,547	162	-	7,709	7,938
Legacies	7,376	-	-	7,376	3,947
Gift Aid	1,630	15	-	1,645	1,583
Grants received (see note 5)	2,771	453	-	3,224	1,454
	<b>19,324</b>	<b>630</b>	<b>-</b>	<b>19,954</b>	<b>14,922</b>
<b>Expenditure on raising funds</b>					
Supporter recruitment	1,851	-	-	1,851	1,783
Supporter care	356	-	-	356	450
General fundraising	1,030	-	-	1,030	1,208
Legacies	134	-	-	134	147
	<b>3,371</b>	<b>-</b>	<b>-</b>	<b>3,371</b>	<b>3,588</b>
<b>Net fundraised income generated</b>	<b>15,953</b>	<b>630</b>	<b>-</b>	<b>16,583</b>	<b>11,334</b>

Included within Donations from supporters are unrestricted amounts received from Trustees and senior management totalling £591 (2020: £982)

Included in the expenditure in raising funds is £680k (2020: £801k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2020 included £125k restricted income. £1,358k of grants received in 2020 were restricted.

All other 2020 comparative income and expenditure in this note was unrestricted.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**5 Analysis of restricted funds received**

The Trustees express their gratitude to the funders for their generous grants: **£000s**

**Donations:**

From individuals in support of:

Be There	100
Afghanistan Relief Fund	77
	<b>177</b>

**Grants:**

The Sutasoma Trust	Media Awards	2
Sherwood Forest Trust	Individuals at risk	3
The Austin and Hope Pilkington Trust	Football welcomes	5
David Lister Charitable Trust	Individuals at risk	5
The British Red Cross	Refugee programme	7
The Allan and Nesta Ferguson Charitable Trust	Human Rights Education	17
TCC Foundation	Be There	130
Other Charitable Trusts	Human Rights Education	284
		<b>453</b>

**Total restricted funds received** **630**

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met.

**6 Other trading activities**

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2021	2021	2021	2020	2020	2020
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	193	1	192	231	1	230
Community fundraising	376	403	(27)	212	365	(153)
Appeals	649	184	465	508	139	369
Lotteries	535	351	184	3,059	321	2,738
Raffles	355	105	250	311	103	208
	<b>2,108</b>	<b>1,044</b>	<b>1,064</b>	<b>4,321</b>	<b>929</b>	<b>3,392</b>

Lottery income in 2021 of £535k (2020: £3,059k) is from the Trust's weekly lottery draws. In 2020 this included income from a series of lottery draws run by the People's Postcode Lottery (PPL). The Trust had no ability to alter the ticket price, prizes or management charges and therefore did not act as the principal for the PPL draws. Proceeds from the PPL draws were recognised in the Statement of Financial Activities as net of prizes and other expenditure.

The lottery draws run by the PPL in 2020 had gross ticket proceeds of £8,104k, paid out prizes of £3,225k, and had operating costs of £2,286k. The residual balance of £2,593k fell to the Trust as the charity beneficiary of the draws.

Included in expenditure on other trading activities is £130k (2020: £148k) of apportioned support costs. (See note 9 for further information).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

<b>7</b>	<b>Investment and other income</b>	<b>2021</b>	<b>2020</b>
		<b>£000s</b>	<b>£000s</b>
	<b>Rental income</b>	<b>245</b>	<b>245</b>
	<b>Total investment and other income</b>	<b>245</b>	<b>245</b>

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 18 for income under operating leases.

<b>8</b>	<b>Expenditure on charitable activities</b>	<b>2021</b>	<b>2020</b>
		<b>£000s</b>	<b>£000s</b>
	<b>Promotion of human rights</b>		
	<b>Grants from unrestricted funds to the UK Section:</b>	<b>2,548</b>	<b>3,950</b>
	<b>Restricted grants to the UK Section:</b>		
	Human Rights Consortium Scotland	-	107
	Human Rights Education - Scotland	-	20
	Media Awards	2	-
	Football welcomes	5	-
	Individuals at risk	5	-
	Human Rights Education	17	-
	Refugee programme	28	30
	<b>Total restricted grants to the UK Section</b>	<b>57</b>	<b>157</b>
	<b>Production and distribution of human rights publications</b>	<b>627</b>	<b>681</b>
	Support costs apportioned (see note 9)	226	252
	<b>Total expenditure on promotion of human rights</b>	<b>3,458</b>	<b>5,040</b>

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

<b>8 Expenditure on charitable activities - Continued</b>	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Research into and relief of human rights violations</b>		
Grant to Amnesty International Limited	10,871	8,827
Direct international funding	526	409
<b>Total research into and relief of human rights violations</b>	<b>11,397</b>	<b>9,236</b>
<b>Investment in activist recruitment</b>		
Investment in activist recruitment	1,034	973
Support costs apportioned (see note 9)	200	216
<b>Total investment in activist recruitment</b>	<b>1,234</b>	<b>1,189</b>
<b>Total expenditure on charitable activities</b>	<b>16,089</b>	<b>15,465</b>
<b>Total restricted grants included in the above</b>		
For the promotion of human rights	57	157
Research into and relief of human rights violations	526	391
	<b>583</b>	<b>548</b>
<b>9 Support Costs</b>		
	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Staff costs	968	880
Depreciation	40	45
Audit fees	37	40
Other support costs	191	452
<b>Total support costs</b>	<b>1,236</b>	<b>1,417</b>
	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Raising funds	680	801
Other trading activities	130	148
Promotion of human rights	226	252
Investment in activist recruitment	200	216
<b>Total support costs apportioned</b>	<b>1,236</b>	<b>1,417</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

These support costs are apportioned across the organisation's activities based on the amount of staff time spent on each activity.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**10 Staff costs**

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 228 staff were employed during 2021 (2020: 241).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 202 in 2021 (2020: 209). The full time equivalent number of staff employed in 2021 was 183 (2020: 188).

**Apportioned staff costs**

Costs shown here are those apportioned to the Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	2,951	2,722
Social security costs	332	305
Pension costs	230	213
	<b>3,513</b>	<b>3,240</b>

The Trust contributes to defined contribution pension schemes.

**Full time equivalent analysis**

The number and cost of apportioned full-time equivalent staff engaged on the Trust's various activities was as follows:

	Average number of staff	Full-time equivalents	Cost £000s
Raising funds	60	33	1,813
Other trading activities	20	5	227
Promotion of human rights	32	9	505
Support	36	16	968
	<b>148</b>	<b>63</b>	<b>3,513</b>

Of the 228 staff employed during 2021, there were 166 staff who had a part of their time apportioned to the Trust (2020: 166). The full time equivalent number of staff apportioned to the Trust was 63 (2020: 60). The average number of employees apportioned to the Trust for 2021 was 148 (2020: 146).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**10 Staff costs (continued)**

**Emoluments of employees**

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

<b>£ 000s</b>	<b>2021 Total numbers</b>	<b>2020 Total numbers</b>
0 - 60	150	150
60 - 70	3	6
70 - 80	8	5
80 - 90	1	-
90 - 100	2	4
100 - 110	2	-
120 - 130	-	1
	<b>166</b>	<b>166</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the Trust irrespective of the apportionment of those costs between the Trust and the UK Section.

**Key management personnel remuneration**

Aggregate emoluments for the six key management personnel of both the UK Section and the Trust for the year ended 31 December 2021 total £731,023 (2020: £621,043 for five key management personnel). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 47% in total are apportioned to the Trust.

During 2021 there was a transition in the post of Chief Executive, with the outgoing Chief Executive retiring in August 2021, and an Interim Chief Executive appointed in May 2021. During the transition period May 2021 to August 2021, both the Interim Chief Executive and the Chief Executive were in post.

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the post of Interim Chief Executive in 2021 was £123k. The actual gross salary paid to the Interim Chief Executive was £76k.

The annual equivalent gross salary of the outgoing Chief Executive was £123k (2020: £123k). The actual gross salary paid to the outgoing Chief Executive to the date of their retirement was £91k.

**11 Directors' remuneration**

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2020: £nil). During 2021 no out of pocket travel expenses were reimbursed to Trustees (2020: £824 to two Trustees).

Directors and Officers Liability Insurance cover was in place at an annual premium of £6k (2020: £6k).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**12 Tangible fixed assets**

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
<b>Cost</b>			
<b>At 1 January 2021 and 31 December 2021</b>	41	5,094	5,135
<b>Depreciation</b>			
<b>At 1 January 2021</b>	33	508	541
Charge for the year	8	32	40
<b>At 31 December 2021</b>	<u>41</u>	<u>540</u>	<u>581</u>
<b>Net book value at 31 December 2021</b>	<u>-</u>	<u>4,554</u>	<u>4,554</u>
<b>Net book value at 31 December 2020</b>	<u>8</u>	<u>4,586</u>	<u>4,594</u>

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant has to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above was £3.5m.

**13 Debtors**

	2021 £000s	2020 £000s
Tax recoverable on Gift Aid	437	427
Accrued legacy income	6,343	3,498
Other accrued income	8	106
Other debtors and prepayments	59	60
	<u>6,847</u>	<u>4,091</u>

**14 Creditors: amounts falling due within one year**

	2021 £000s	2020 £000s
Trade creditors	87	284
Amounts due to related entities	189	727
Accrued charges and deferred income	2,615	1,052
	<u>2,891</u>	<u>2,063</u>

Included in the above figures is £45k of deferred income (2020: £92k). All of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2020: £54k). The remaining £38k in 2020 was deferred in respect of sponsorship raised in 2020 for events which will take place in 2021.

All income deferred at 31 December 2020 was recognised as income in 2021, and all deferred income included above relates to receipts in 2021.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**15 Funds**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2021</b>	<b>4,584</b>	<b>4,594</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>
Total income	21,677	-	630	-	22,307
Total expenditure	(19,921)	-	(583)	-	(20,504)
Movement between reserves	40	(40)	-	-	-
<b>At 31 December 2021</b>	<b>6,380</b>	<b>4,554</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>
<b>Represented by</b>					
Fixed assets	-	4,554	-	-	4,554
Net current assets	6,380	-	1,047	543	7,970
	<b>6,380</b>	<b>4,554</b>	<b>1,047</b>	<b>543</b>	<b>12,524</b>

**Undesignated funds**

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

**Designated funds**

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £40k is a reflection of the decrease in the net book value of fixed assets over the year.

**Restricted funds**

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

Restricted fund balances at 31 December comprised:

	2021 £000s	2020 £000s
Human Rights Education - West Africa	679	889
Human Rights Education	284	-
Afghanistan Relief Fund	77	-
People Trafficking	-	87
Refugee programme	-	20
Individuals at risk	3	-
Human Rights Education - Israel	2	2
Be There	2	2
	<b>1,047</b>	<b>1,000</b>

**Endowment fund**

By a declaration of Trust dated September 1999, the Trust was made the beneficiary of a gift from David T K Wong of:

- : US\$300k US Federal Government Zero Coupon Bonds which matured in November 2011;
- : US\$50k US Federal Government Zero Coupon Bonds which matured in November 2015; and
- : US\$250k US Federal Government 7.625% Coupon Bonds which mature in January 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**15 Funds - continued**

In October 2014 a gift of £25k was received, and in February 2016 a further gift of £20k was received, with both to be invested in the Endowment fund. The Trustees are obliged to hold this capital in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives.

In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the Endowment is now held in sterling.

**Funds movements for 2020 are analysed below for comparison**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2020</b>	<b>5,962</b>	<b>4,640</b>	<b>70</b>	<b>543</b>	<b>11,215</b>
Total income	18,005	-	1,483	-	19,488
Total expenditure	(19,434)	-	(548)	-	(19,982)
Movement between reserves	51	(46)	(5)	-	-
<b>At 31 December 2020</b>	<b>4,584</b>	<b>4,594</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>
<b>Represented by</b>					
Fixed assets	-	4,594	-	-	4,594
Net current assets	4,584	-	1,000	543	6,127
	<b>4,584</b>	<b>4,594</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>

**16 Notes to cash flow statement**

**Reconciliation of net expenditure to net cash flow from operating activities**

	2021 £000s	2020 £000s
<b>Net expenditure for the year as per the statement of financial activities</b>	<b>1,803</b>	<b>(494)</b>
<b>Adjustments for:</b>		
Depreciation charge	40	46
Increase in debtors	(2,756)	(72)
Increase in creditors	828	1,561
<b>Net cash (used in) / provided by operating activities</b>	<b>(85)</b>	<b>1,041</b>

**Analysis of cash and cash equivalents**

	1 Jan 2021 £000s	Cash flows £000s	31 Dec 2021 £000s
Cash at bank and in hand	4,099	(85)	4,014

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

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**17 Related party transactions**

The Trust and the UK Section are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

The Trust and the two companies which comprise the International Secretariat are considered to be related entities due to the alignment of objectives and close relationships that exist within the Amnesty movement.

**Related entity balances**

At 31 December the Trust had the following balances with related entities:

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Due to UK Section	189	727

**Related entity transactions**

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity:

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Grant to Amnesty International Limited for research into human rights violations	(10,871)	(8,827)
Grants made from restricted funds to other Amnesty International sections for furtherance of charitable objectives	(526)	(409)
Grant from unrestricted funds to the UK Section for furtherance of charitable objectives	(2,548)	(4,048)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(57)	(157)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for Amnesty magazine	(95)	(83)

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Notes forming part of the financial statements for the year ended 31 December 2021

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### 18 Income under operating leases

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	<b>2021</b>	<b>2020</b>
<b>Minimum lease income due</b>	<b>£000s</b>	<b>£000s</b>
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	3,165	3,410
	<b>4,390</b>	<b>4,635</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

England & Wales - Charity number 1051681

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# Accounts

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

Financial statements for the year ended 31 December 2020

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2020**

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**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Financial Statements for the year ended 31 December 2020**

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**Legal and administrative information**

**Full name and registered address of the charity**

Amnesty International UK Section Charitable Trust  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

**Status of the charity**

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

**Charity registration number - England & Wales** 1051681  
**Charity registration number - Scotland** SC039534  
**Company registration number** 03139939

**Charity correspondent**

Michelle O'Keeffe, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA  
Tel: 020-7033-1500; e-mail [amnestycompany.secretary@amnesty.org.uk](mailto:amnestycompany.secretary@amnesty.org.uk)

**Trustees**

Nicolas Patrick - Chair	Nicholas Vogelpoel <sup>(A)</sup>
Gareth Davies - Chair - resigned 1 February 2020	Lisa Warren <sup>(*,A)</sup>
Meredith Coombs <sup>(*,A,B)</sup>	Livia Aliberti <sup>(A)</sup> - resigned 1 February 2020
Amie Ibrahim Brown <sup>(B)</sup>	Eilidh Douglas <sup>(*)</sup>
Deborah Charnock	Andrew Lines
Emma France - resigned 1 February 2020	Frederica De Silva - appointed 11 July 2020

\* member of the Board of Amnesty International United Kingdom Section  
Sub-Committee membership

A - member of the Finance Audit and Risk Sub-Committee

B - member of the Human Resources Sub-Committee

**Chief executive and other key management personnel**

Kate Allen	Chief Executive
Tim Hancock	Director of Chief Executive's Office
Kerry Moscogiuri	Director of Supporter Campaigning and Communications
Rosie Chinchin	Director of Fundraising
Louise Harris	Director of Corporate Services

**Bankers** Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP  
Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

**External auditors** BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA

**Solicitors** Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2020

### Trustees' Report

#### 1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat which coordinates the worldwide movement and provides support for global governance structures. The International Secretariat ("the IS") consists of two companies – Amnesty International Limited and Amnesty International Charity Limited.

Amnesty International in the United Kingdom is part of the worldwide Amnesty International movement. There are two active legal entities:

**Amnesty International United Kingdom Section ("the UK Section")** - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the International Council of Amnesty International, by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by campaigning for observance, and opposing violations, of human rights. The UK Section has a licence to use the Amnesty name and logo in the United Kingdom.

**Amnesty International UK Section Charitable Trust ("the Trust")** - a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights. This includes funding Amnesty International Limited, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty name and logo in the United Kingdom.

#### 2. Governance and management

The Trust is a registered charity and a company limited by guarantee and is governed by its Trustees (who are the Directors and Members). The Trust is independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

The Trust is governed by its Articles of Association. Trustees are appointed for a three-year term, and under the Articles of Association can serve for a maximum of two consecutive terms. They are then eligible for re-appointment after an interlude of three years. The Trustees meet at least four times each year.

The Trustees are generally very familiar with human rights and the work of Amnesty International. Induction training is provided for new Trustees, which covers their responsibilities and statutory duties. All the Trustees give their time voluntarily and receive no benefits.

To ensure our independence, we do not seek or accept money from governments other than for our human rights education work. During 2020, the Trust received funds from the Department for

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2020

International Development for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now expected to continue to 2023 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **Human Resources Sub-Committee**, a joint committee of the UK Section and the Trust. It actively initiates, helps develop, monitors and evaluates strategic human resources actions and policies that will enhance and embed our reputation as an employer, and enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

A full list of members of the sub-committees can be found on our website -

<https://www.amnesty.org.uk/subcommittees>

In the performance of their duties, the Trustees have considered the principles of Good Governance as set out by the Code, together with the relevant components of Amnesty International's own global Core Standards. The Trustees considered the most recent update to the Code in autumn 2020 relating to the principles of Equality Diversity and Inclusion (ED&I). A new post has been created in 2020 to lead this work and embed the principles ED&I throughout the organisation. The autumn 2020 update also developed the principles of integrity. The Trustees actively consider the charity's values and ethics in decision making, and in 2020 adopted a revised policy on the solicitation, acceptance and refusal of donations, to safeguard their impartiality and independence. The Trustees reflect on governance arrangements, and consider their own performance and that of the Executive Director on a regular basis.

The agreed revisions to the Articles increase to three years the period when a retiring Director, after reaching their maximum term office, is ineligible for another term of appointment as a Trustee.

Trustees understand the importance of skills development and, in 2020, received training on risk and data protection.

### 3. Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Trustees Report for the year ended 31 December 2020

- make judgements 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustees are not aware of any relevant audit information of which the auditors are unaware.

#### **4. Policy on pay for employees including senior staff**

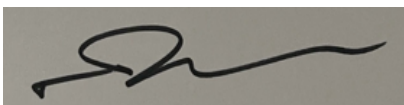
The Trust operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We aim to pay all roles at the median salary level for the sector and ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises using established salary surveys.

The Trust is a Living Wage accredited employer, meaning all our staff and contractors are paid at least the Living Wage.

#### **6. Thank you**

Volunteers are involved in a lot of different roles across the Trust. The supporters, volunteers and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

This report is now approved by the Board and signed on its behalf by:



Nicolas Patrick, Chair  
20 May 2021

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2020**

## **Strategic Report**

### **1. Key objectives and statement of benefits**

All of the Trust's activities focus on delivering human rights benefit both to specific individuals and to the public in general. The Trustees believe that promoting general awareness of human rights, creating cultural support in favour of human rights, campaigning to prevent or end human rights abuses and encouraging supporters to take action, provides universal benefits.

In addition, a key objective of the Trust is to maximise the long-term funds available for grant making activities in support of such human rights benefits.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives they have set.

The Trust's objectives and the activities that flow from them are aligned to those summarised in the Charity Commission's guidance publication RR12 – The Promotion of Human Rights.

### **2. Key activities**

The Trustees recognise the importance of the Amnesty International brand in securing the Trust's income, mainly from contributions from individual supporters from across the UK, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to the International Secretariat. The Trust also funds activity carried out by the UK Section. All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

Through its grant making, the Trust supported a number of programmes in Scotland in 2020. That included the work of the Human Rights Consortium Scotland, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

### **3. Achievements and performance**

#### **a) Human Rights Priorities**

Through its grants, the Trust supports charitable work falling under the global strategic priorities of the Amnesty International movement and UK strategic priorities agreed with the UK Section.

#### Global Strategic Goals (2016-2020)

##### Goal 1: Reclaiming Freedoms

- People defending human rights are safe and supported
- People know their rights and are empowered to claim them
- People can claim their rights to speak out, organise and challenge injustice

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2020

### Goal 2: Securing equal rights for all

- Discrimination, including violent discrimination is reduced
- Progress is made towards equality based on gender, gender identity and sexuality
- More people can enjoy their economic, social and cultural rights

### Goal 3: Responding to crises

- Civilians are better protected through effective action by national, regional and international institutions and mechanisms
- People affected by conflict, crises, torture, have access to adequate protection and assistance
- Those responsible for human rights abuses are held accountable and victims have access to justice, truth and reparation.

### Goal 4: Ensuring accountability

- Regional and global human rights mechanisms are reinforced where national rights protection is failing
- Human rights governance and accountability are strengthened at national level

### Goal 5: Maximising our resources and engagement

- Amnesty International is a larger, stronger and more diverse movement with a greater capacity to achieve human rights impact
- Amnesty International is strengthened through active and diverse participation.

### UK Strategic Human Rights Priorities (2016-2020)

- Protecting the rights of refugees
- Protecting the space for civil society
- Ensuring that human rights are respected, protected and promoted in the United Kingdom
- Responding to human rights crises
- Protecting individuals at risk
- Educating people about their human rights

The Trust typically provides annual grants to support projects that are mostly of longer than one year duration.

During 2020, grants to the International Secretariat covered the following areas.

#### **Goal 1: Reclaiming Freedoms**

During 2020, grants from the Trust supported documentation of violations against human rights defenders around the world, addressing negative narratives and raising awareness of the positive contribution of defenders in a number of countries, including Russia, China, Iran, the EU, Balkans and Turkey. The Trust supported global human rights education through grants to support learning through “Massive Open Online Courses”.

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Strategic Report for the year ended 31 December 2020

### **Goal 2: Securing equal rights for all**

The Trust's West Africa human rights education project, involving local Amnesty International Sections and civil society organisations in West Africa, as well as the International Secretariat, entered its third year of operation. Supported by UK Aid, the project aims to educate communities and empower women and girls in order to reduce the incidence of female genital mutilation and early forced marriage in 71 communities in Burkina Faso, Senegal and Sierra Leone.

The Trust continued to support projects examining discrimination and the denial of economic, social and cultural rights in the Gulf states and Lebanon, and in the context of large-scale economic projects in Latin America and also supported work.

### **Goal 3: Responding to crises**

During 2020, Trust grants provided support to the International Secretariat's "Be There" project. This aims to increase the capacities of its Crisis Response team, including through the use of technology, open source tools, satellite imagery and 3D modelling. It also aims to increase the number of refugee sponsorship schemes in different countries and build the capacity of civil society organisations to seek justice and redress for human rights violations in situations of conflict.

The Trust also supported projects to support crisis response in the Americas and continued to support work on Boko Haram affected areas of West Africa, including through capacity building of civil society organisations to document and report violations and through research on the economic, social and cultural rights impacts of the conflict.

### **Goal 4: Ensuring accountability**

During 2020, the Trust maintained its support for ongoing research projects to document the scale of extrajudicial executions in Kenya, human rights violations in the context of the Philippines' war on drugs and potential human rights abuses associated with extractive industries in southern Africa and Sierra Leone. The Trust also supported international justice projects, including monitoring the performance of international courts. Work on corporate actors included research into the human rights implication of big data and artificial intelligence, as well projects on corporate accountability for environmental harm that diminishes the enjoyment of human rights by affected communities.

### **Goal 5: Maximising resources and engagement**

In 2020 the Trust continued to support projects to reach Chinese speaking audiences outside China and the development of a regional communications in South Asia. We also supported the development and sharing of human rights policy and the building of capacity for effective human rights communications by the Amnesty movement, and effective activism, including the engagement of youth and the use of participatory approaches.

### **Protecting the rights of refugees**

The Trust continued to support the UK Section's work on refugees and migrants. This included work to support campaigning and litigation on access to asylum, rights of refugees to family reunion, support for survivors of domestic violence to escape abusers, excessive use of immigration powers to detain and expel people, the impact of COVID-19 on people subject to immigration controls, the

## **AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

### **Strategic Report for the year ended 31 December 2020**

impact of no recourse to public funds and the need for wider reform of the UK's immigration system and children's rights to British citizenship. The work also include providing information and support to parliamentarians in this area, including through the provision of briefings and submissions, and the drafting of amendments, including for other NGOs who lack technical drafting expertise.

#### **Protecting the space for civil society**

The Trust continued to support the UK Section's Brave campaign that seeks to celebrate, build awareness of and support for human rights defenders, including those in UK communities. This included support for Pride Inside, which celebrated Pride, LGBTI+ Human Rights Defenders and activism and showed solidarity with LGBTI community and UK LGBTI organisations at a time when physical Pride events could not take place due to COVID-19. We created a platform that spread this message and felt inclusive. The work enabled other organisations who because of COVID may not have the opportunity or resource to run events, such as Para Pride, UK Black Pride, Gendered Intelligence and Stonewall. The project delivered more than 30 online events and supported the development of partnerships with many small organisations and Human Rights Defenders (HRDs).

During 2020, Trust funding supported research for a report (launched in January 2021) that recommends a UK Government strategic approach to HRDs and outlines what should be included in a coherent strategy. Research was informed by interviews with 82 HRDs in seven countries (Colombia, Egypt, Russia, Philippines, Zimbabwe, Libya and Afghanistan. The report and its recommendations is intended to form a baseline for components of a strategy informed by human rights principles and informed by rights holders and Amnesty partner organisations.

#### **Protecting individuals at risk**

Grant support for the UK Section's Individuals at Risk Programme aims to inspire and empower supporters to take action for individuals and communities whose rights are being denied. During 2020, activities included support for long-term casework and case monitoring and the issuing of Urgent Action requests. The Trust's grant also supported the UK Section's annual Write for Rights campaign, which engages supporters and the general public in acts of solidarity for human rights defenders and individuals at risk. Individuals who were highlighted in the campaign included Nassima al-Sada, Gustavo Gatica, Germain Rukuki, and METU Pride Defenders. Trust funding also funded capacity development, including the induction of volunteer "country coordinators" into Individuals at Risk work, resources and campaigns.

#### **Educating people about their human rights**

The Trust maintained its support for the UK Section's human rights education (HRE) projects. These were heavily impacted by the COVID crisis and we applaud the agility demonstrated by rapid shifts from in-person to online engagement and training of educators. Despite the limitations, Trust support still enabled education activities to reach 23,000 people in 2020. This represented a significant decrease on the prior year (39,000) but registered an increase in the number of adults participating in HRE activities as well as a more geographically diverse range of participants. The Continuing Professional Development offer through the UK Section's Teacher Programme was adapted to reach the same number of young people and educators as previous years.

## **AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

### **Strategic Report for the year ended 31 December 2020**

School closures and restrictions drastically impacted school-centred HRE work. The Trust maintained its support for this project, which pivoted to the creation of 'homeschooling' resources, such as Bitesize. Despite the challenges, HRE activities still managed to reach more than 13,000 children and young people in 2020, a 62% decrease on 2019 (34,000).

The UK Section's Activist Education Project, also shifted to an online focus, including the Defending Dignity Massive Open Online Course (MOOC) on FutureLearn and an Amnesty LIVE webinar series. MOOC offer an opportunity for increased engagement, to reflecting the increase in people turning to online learning during lockdown. Online webinars offered a time-efficient way to connect human rights experts with a large audience.

#### **Human Rights Crises**

The dominant human rights crisis of 2020 was, of course, the COVID pandemic. Trust grants supported the UK Section's work to understand and build awareness of the human rights implications of the COVID crisis, in the UK and internationally. Work included generating awareness of shortages of Personal Protective Equipment as a potential human rights issue, highlighting the risks to prisoners and prison staff of the COVID crisis (and calling for the release of all prisoners of conscience).

Globally, countries significantly curtailed freedoms in a bid to reduce the spread and impact of the virus. Whilst many of these restrictions could be justified on public health grounds, Amnesty International did raised concerns that, in some circumstances, governments risked exceeding justifiable restrictions. In the UK, the Section raised awareness of differential policing responses to some events.

Towards the end of the year the Section raised awareness of the impact that COVID had on elderly people in residential care homes in England, based on a report produced by the International Secretariat. This highlighted how decisions taken in the early days of the pandemic, shortages of PPE and wholesale use of "do not resuscitate" orders had violated the rights of older people. Significant media, public and political attention was generated on this issue.

#### **Raising awareness of human rights**

Trust grants continued to enable the UK Section to raise awareness of Amnesty International's research, including through media relations and digital communications.

### **b) Fundraising and Foundations**

#### **Strategies Fundraising**

The Trust saw an increase in the number of individuals contributing to its work, ending 2020 with around 106,800 financial supporters up from around 97,500 financial supporters at end of 2019. This increase has contributed to a £0.4m increase in donations from supporters compared to 2019, at £7.9m in 2020.

While raising funds from individuals continues to be our main source of funding to invest in human rights work, income source diversification continues to be critical in the current climate. We plan to

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Strategic Report for the year ended 31 December 2020

do this by focusing on building income from major gift sources and legacies. In 2020 our partnership with People's Postcode Lottery contributed £2.6m (2019: £2.8m) and we also experienced another year of generous legacy gifts, receiving £3.9m (2019: £4.4m).

Grant income increased to £1.5m in 2020 up from £0.7m in 2019. A significant restricted grant of £1.0m was received from the Foundation for a Just Society International to continue our education work to end Early Forced Marriage and Female Genital Mutilation in Sierra Leone, Burkina Faso and Senegal.

We have continued to develop our fundraising proposition, to deliver a tangible and powerful case for support that demonstrate the impact of donations, enabling us to better articulate why we need our supporters to fund our human rights work. We have continued to innovate, and in 2020 launched Reading Rebels, a new book club subscription for younger human rights activists. Innovation and developing our case for support both contribute towards diversifying our fundraising and growing income.

The Trust follows a set of six fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with. These principles lay out our commitment to our supporters:

- Our fundraising respects and protects our independence, impartiality and mission
- We fundraise with integrity
- We work in partnership with those who support us
- We value and respect our supporters
- We fundraise with courage
- We are transparent in our fundraising and use of funds

The Trust's fundraising activity complies with all relevant legislation and regulation. The Trust complies with the Code of Fundraising Practice and is registered with the Fundraising Regulator. The Trust is a member of the Direct Marketing Association and the Institute of Fundraising. Training and procedures are provided to enable staff to put the fundraising policy and principles into practice and to carry out fundraising activities in compliance with relevant legislation, regulation and the standards set out in the Code of Fundraising Practice.

Our supporter care team received a total of 114 complaints in relation to the UK Section and the Trust's fundraising activities in 2020 (2019: 301). Of these 2020 complaints, we identified that 91 relate directly to the Trust (2019: 42), 10 to the UK Section (2019: 217) and a further 13 (2019: 42) general fundraising complaints which could not be attributed to either entity. We respond to all complaints, and ensure corrective action is taken if required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

We recognise the need to ensure we respond appropriately when our fundraisers engage with people who may be in vulnerable circumstances. We are committed to showing respect and empathy towards people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2020**

**c) Capacity-Building**

**Developing our people and culture:** In the early months of 2020, Trust and UK Section continued to work together on leadership development of managers. In March, all staff were sent to work from home slightly ahead of the national lockdown and people and culture work emphasized the maintenance of staff wellbeing in radically altered working circumstances. The development of plans for work on equality, diversity, which had previously been delayed due to the prioritization of work on safeguarding and wellbeing, resumed with greater urgency as Black Lives Matters protests supported greater to structural racism across the nation, the charity sector and, it is acknowledged, within Amnesty International itself.

**Governance:** Work to refine the communications relating to the separate identities of the Charitable Trust and UK Section was put on hold due to insufficient capacity to execute both this work and complete a consultancy project to advise on the development of the Trust’s grant management systems. At the end of 2020, this work resulted in the agreement of a roadmap for development that will be taken forward over the next four-to-five years.

**Technology:** Planned technology projects were postponed due to the limitations imposed by the COVID campaign and the need to roll out hardware and systems to support homeworking.

**Strategic planning:** The Amnesty movement in the UK and internationally reached the end of its current strategic period in 2020. Significant work was undertaken in partnership with the UK Section to develop outline strategic directions for the 2020s. This work will continue in 2021.

**4. Plans for future periods**

The table below sets out the Trust’s priorities in 2021.

<b>Our priorities</b>	<b>What we will do in 2021</b>
Grant making	<p>The Trust will offer grants in support of international work and human rights activity in the UK and will look to provide support across the spectrum of international and UK strategic goals.</p> <p>The Trust will commence implementation of its grant-making roadmap.</p>
Growing our financial resources	<p>The Trust will achieve income of £19.0m</p> <p>We will maintain free reserves within our target range of £4.5m - £5.0m.</p>
Developing our people and culture	<p>We will streamline HR processes by developing a more integrated IT system and training staff to use it.</p> <p>We will implement anti-racism training for Trustees and staff and develop further plans for making the Trust a more diverse and inclusive workplace.</p>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2020**

Enhancing our governance	We will plan the implementation of recommendations arising from the review of the relationship between the Trust and the UK Section.
Deploying Technology Effectively	We will continue to support remote working for as long as necessary and plan to commence scoping work for our future contact management system needs.
Long-term plans	We will complete the development of a long-term strategy for the Trust, drawing on the context provided by UK Section and global strategic planning.

## 5. Financial review

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

The accounts show a deficit for the year of £0.5m which is unchanged from the £0.5m deficit in 2019. Income of £19.5m was £0.7m more than was received in 2019, largely as a result of higher restricted grant income.

Expenditure has increased by £0.7m to £20.0m. Expenditure on raising funds increased by £0.2m at £4.5m, and there was a £0.5m increase in expenditure on charitable expenditure to £15.5m in 2020. A large part of our expenditure (46%) continues to support global research into human rights violations (2019: 48%). The proportion of expenditure on the promotion of human rights increased to 25% from 22% in 2019. This increase was a direct result of larger charitable grants from unrestricted funds made to the UK Section totaling £4.0m (2019: £3.4m).

The cash holdings of the Trust increased by £1.0m during 2020, to £4.1m at 31 December 2020 (2019: £3.1m), despite the deficit outturn. This was primarily a result of a £1.5m increase in creditors due within a year, related to grants payable to the related parties UK Section and International Secretariat.

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2020 were £4.6m, which is a decrease of £1.4m on 2019. It is within the target range of £4.5m to £5.0m. The reserves policy is addressed further in Section 7 below.

## 6. Risk and assurance

Risk management is an integral part of our governance. We identify and address our key strategic risks in order to mitigate their likelihood and impact. There are two levels to the risk and assurance process.

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

### Strategic Report for the year ended 31 December 2020

achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also have consider operational risks which underpins the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

The Covid-19 global crisis impacted the Trust's operations significantly in 2020. The fundraising environment has been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed. This is particularly the case for fundraising events such as marathons. Our supporters have maintained their regular payments, with lower cancellation rates throughout 2020 than in prior years. That highly valued support has helped limit the overall financial impact of Covid-19.

Extensive scenario planning was undertaken during 2020 to better understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We are closely monitoring performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments that could follow the Covid-19 pandemic.

The staff and volunteers have been largely able to carry on their work remotely, with a great effort made to update our IT infrastructure in early March 2020. Whilst some roles have been more impacted than others, through online collaboration tools our Board and governance committees, senior management, and most of our staff and volunteers have remained operational. Financial controls have been adapted to remote working, with regular review by a newly established finance and risk monitoring group.

The Trustees consider all aspects of risk and assurance and are supported in this by the work of the Finance Audit and Risk Sub-Committee.

The major strategic risks of the Trust, together with plans and strategies in managing these risks, are shown in the table below.

Risk	Plans and strategies to manage risks
<p><b>Strategy and Governance</b> – are we delivering the strategy and impact in order to meet our vision?</p>	<ul style="list-style-type: none"> <li>• We have a clear strategy for the period 2016 to 2020, and will be developing the next strategic plan throughout 2021, ready to begin implementing that strategy in 2022.</li> <li>• Strategic planning is underpinned by a Monitoring Evaluation and Learning framework to enable us to set clear outcomes, and monitor our performance against them.</li> <li>• The strategy is being developed with engagement and consultation with activists and other stakeholders to ensure that it reflects the direction of the UK movement.</li> </ul>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2020**

<p><b>Operational Delivery</b>          – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> <li>• Business critical processes such as payroll, accounts payable and IT are working effectively in the remote environment.</li> <li>• Contingency plans and back-ups are in place where possible for all processes, so that in the event of illness, they are still able to be delivered.</li> <li>• We have tested and developed business continuity plans as part of the response to COVID-19.</li> <li>• A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy data to cloud storage will begin in 2021.</li> </ul>
<p><b>Financial Stability</b>          – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> <li>• We have a fundraising strategy which supports income growth, and have constrained fixed cost commitments while we assess returns on fundraising investments.</li> <li>• We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy giving and performance of new supporter recruitment.</li> <li>• Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity. The reserves policy has been updated to reflect a higher level of working capital reserves to add resilience.</li> <li>• The stability of the wider Amnesty movement is critical to our own finances. The International Secretariat of Amnesty International is undertaking health checking across the movement on a monthly basis.</li> </ul>
<p><b>Compliance</b> – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> <li>• We ensure all staff undertake data protection training, scan our systems for weaknesses, and have hired external cyber security support to improve our systems. These activities are designed to manage this risk of data and information held by AIUK or activists being accessed, used, disrupted, modified or destroyed by unauthorised parties.</li> <li>• We undertake regular fundraising compliance checks, and monitor developments in the sector. We have focused on gambling commission compliance in 2020, and strengthening controls around lotteries and raffles.</li> <li>• Detailed health and safety risk assessments are in place to manage COVID-related risks across all premises.</li> </ul>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Strategic Report for the year ended 31 December 2020**

<p><b>People and Culture</b> – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> <li>• We are developing people plans to support strategic goals and address our skills, capacity and resource requirements.</li> <li>• With the appointment of an EDI role during 2020, we are working to ensure recruitment brings diversity into the organization.</li> <li>• We have developed a plan of work to strengthen safeguarding, with a temporary focus on wellbeing during the move to remote working but will now return to safeguarding as AIUK recovers from the impact of COVID.</li> <li>• We review data to monitor sickness, and support managers to manage sickness in their teams.</li> </ul>
<p><b>Reputational</b> – are we delivering the strategy in a way which safeguards our reputation?</p>	<ul style="list-style-type: none"> <li>• We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, creative approvals, procurement, investment, data protection and social media.</li> <li>• We have an established crisis communications group with significant experience of effectively managing reputational risk.</li> <li>• We are working to ensure our internal organisational culture reflects our values. All people managers have received Leadership and management development training. We are working on diversity and inclusion to build a supportive, inclusive and respectful workplace - with anti-racism as the priority.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2020 we conducted a review of our risk management and compliance framework.

## 7. Reserves policy

As at 31 December 2020 unrestricted funds totalled £9.2m (2019: £10.6m). This comprises:

- £4.6m (2019: £4.6m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £4.6m (2019: £6.0m) of funds which represent free reserves.

A level of free reserves is necessary to ensure that the Trust’s activities can continue on a day-to-day basis and, in particular, can continue in the event of a major unforeseen reduction of income or increase in expenditure. These reserves provide a contingency to enable the Trustees to take the necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Trustees have adopted a risk-based reserves policy which is reviewed annually.

The target range of free reserves is determined by considering the key strategic and operational

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST Strategic Report for the year ended 31 December 2020

risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should be within the range of £4.5m to £5.0m (2019: £3.7m to £4.7m). This increase reflects heightened uncertainty around Covid-19, and the impact of Brexit on the UK economy.

At 31 December 2020, the level of free reserves was within this range, at £4.6m. The 2020 deficit was planned, and aimed to use free reserves to further the Trust's strategic objectives, and in doing so reduce them towards the target range. We have set a balanced budget for 2021, and undertake financial planning which delivers free reserves within our target range.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to quickly reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

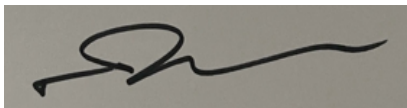
### 8. Investments policy

In making any financial investment, the Trust's policy requires consideration of:

- Minimisation of risk. No speculative investments shall be made
- Liquidity: Invested funds shall be kept liquid to allow them to be called upon as necessary
- Reputational risks: No investment shall be made if the Trustees are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the charity's commitment to human rights, and thus result in reputational risk.

At 31 December 2020 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

This report, incorporating the Strategic Report, is now approved by the Board and signed on its behalf by:



Nicolas Patrick, Chair  
20 May 2021

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2020**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL  
UK SECTION CHARITABLE TRUST**

**Opinion**

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 2020 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended in 2010.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

**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 relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions related to going concern**

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

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

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

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The other information comprises: Trustees' Report and Strategic 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

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2020**

responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Other Companies Act 2006 reporting**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' responsibilities, 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 determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and

# AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

## Independent Auditor's Report for the year ended 31 December 2020

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.

### **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

- We made enquiries of management, and the Board, including:
  - how they have identified, evaluated and complied with laws and regulations and whether they were aware of any instances of non-compliance;
  - their process for detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - which internal controls have been established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity. These include, but are not limited to, compliance with the Companies Act 2006, UK GAAP, Charities SORP, fundraising regulations and tax legislation.
- In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law and data protection. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of Those Charged with Governance and other management and inspection of regulatory and legal correspondence if any.
- We considered management's incentives and opportunities for fraudulent manipulation of the financial statements (including revenue recognition and the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

### **Audit response to risks identified**

- The Senior Statutory Auditor has assessed and concluded that the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- We made enquiries of the Board, management and internal audit;
- Reviewed the incident log submitted to the Finance and Risk Sub-Committee which includes instances of fraud and non-compliance with laws and regulations;

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Independent Auditor's Report for the year ended 31 December 2020**

- We read minutes of meetings of those charged with governance, and reviewed correspondence with HMRC;
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; considered completeness of related party transactions; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- We challenged assumptions made by management in their significant accounting estimates in particular in relation to the assumptions related to the allocation of costs including apportionment of costs between Trust and Section, accrued legacy income, depreciation rates for assets and recognition of multi-year grants.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:  
<https://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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
*Fiona Condron*

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Fiona Condron (Senior Statutory Auditor)  
For and on behalf of BDO LLP, statutory auditor  
Gatwick, West Sussex  
Date 27 May 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Statement of financial activities for the year ended 31 December 2020**

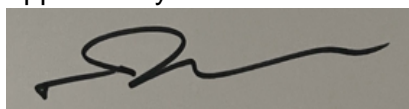
	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2020 £000s	2020 £000s	2020 £000s	2020 £000s	2019 £000s
<b>Income from:</b>						
Donations and grants	4,5	13,439	1,483	-	14,922	14,108
Other trading activities	6	4,321	-	-	4,321	4,424
Investment and other income	7	245	-	-	245	289
<b>Total income</b>		<b>18,005</b>	<b>1,483</b>	<b>-</b>	<b>19,488</b>	<b>18,821</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Raising funds	4	3,588	-	-	3,588	3,584
Other trading activities	6	929	-	-	929	781
<b>Total expenditure on raising funds</b>		<b>4,517</b>	<b>-</b>	<b>-</b>	<b>4,517</b>	<b>4,365</b>
<b>Charitable activities</b>						
Promotion of human rights	8	4,883	157	-	5,040	4,299
Research: human rights violations	8	8,845	391	-	9,236	9,249
Investment in activist recruitment	8	1,189	-	-	1,189	1,374
<b>Total expenditure on charitable activities</b>		<b>14,917</b>	<b>548</b>	<b>-</b>	<b>15,465</b>	<b>14,922</b>
<b>Total expenditure</b>		<b>19,434</b>	<b>548</b>	<b>-</b>	<b>19,982</b>	<b>19,287</b>
Net losses on investments	15	-	-	-	-	(15)
Other recognised losses	15	-	-	-	-	(13)
Transfers between funds	15	5	(5)	-	-	-
<b>Net (expenditure) / income</b>		<b>(1,424)</b>	<b>930</b>	<b>-</b>	<b>(494)</b>	<b>(494)</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>10,602</b>	<b>70</b>	<b>543</b>	<b>11,215</b>	<b>11,709</b>
<b>Total funds carried forward</b>		<b>9,178</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>	<b>11,215</b>

All amounts relate to continuing activities. The notes on pages 24 to 37 form part of these financial statements. Analysis by fund of the 2019 income and expenditure comparatives is shown in notes 4 to 8.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Balance sheet at 31 December 2020**

	Note	2020 £000s	2020 £000s	2019 £000s	2019 £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	<u>4,594</u>	4,594	<u>4,640</u>	4,640
<b>Current assets</b>					
Debtors	13	4,091		4,019	
Cash at bank and in hand		<u>4,099</u>		<u>3,058</u>	
		8,190		7,077	
<b>Creditors: amounts falling due within one year</b>	14	<u>(2,063)</u>		<u>(502)</u>	
<b>Net current assets</b>			6,127		6,575
<b>Total net assets</b>			<u>10,721</u>		<u>11,215</u>
<b>Funds</b>					
<b>Unrestricted</b>					
Undesignated	15		4,584		5,962
Designated	15		4,594		4,640
<b>Restricted</b>	15		1,000		70
<b>Endowment</b>	15		543		543
<b>Total funds</b>			<u>10,721</u>		<u>11,215</u>

Approved by the Board of Trustees and signed on its behalf by:



Nicholas Patrick, Chair

Date: 20 May 2021

Company number: 03139939

The notes on pages 24 to 37 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Cash flow statement for the year ended 31 December 2020**

	Note	2020 £000s	2020 £000s	2019 £000s	2019 £000s
<b>Cash flows from operating activities</b>					
Net cash provided by / (used in) operating activities	16		1,041		(3,846)
<b>Cash flows from investing activities</b>					
Interest received	7	-		44	
Sale of fixed asset investments		-		224	
<b>Net cash provided by investing activities</b>			-		268
<b>Change in cash and cash equivalents in the year</b>	16		<u>1,041</u>		<u>(3,578)</u>
Cash and cash equivalents at the beginning of the year	16		3,058		6,636
<b>Cash and cash equivalents at the end of the year</b>	16		<u><u>4,099</u></u>		<u><u>3,058</u></u>

The notes on pages 24 to 37 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

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**1 Overview of our structure in relation to the worldwide Amnesty International movement**

**Amnesty International UK Section Charitable Trust ("the Trust")** is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International Movement is provided in the Trustees Report.

**2 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments. The report and financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective from 1 January 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. The principal accounting policies are set out below and have been applied consistently throughout the year.

The Trust constitutes a public benefit entity as defined by FRS102.

**Going Concern**

The Covid-19 global crisis has impacted the Trust in 2020. Planned activities have been adapted and changed as the Trust reacts to human rights issues associated with the Covid-19 pandemic, and has funded work in this area. The fundraising environment has also been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed, including face to face recruitment of supporters and sponsored events.

Throughout 2020, our supporters maintained their regular payments, with lower cancellation rates in 2020 than in comparison to the past 3 years. That valued support has helped limit the overall financial impact of Covid-19, and have received around 4% higher income than 2019.

The Trust is not insulated from the health of the UK economy, and the longer term impact of Covid-19 on the economy remains uncertain. We have undertaken extensive scenario planning to ensure that we can adapt financially sustainable plans, which outline how we would adapt our operations in a range of fundraising outcomes. These anticipate income in 2021 upto 11% lower than 2020. We are also actively looking at possibilities to control costs.

The Trust has a strong balance sheet including significant cash holdings. The Trust also owns a valuable freehold office in London, which could be used as security on a loan, to secure additional liquidity if required.

Given the strength of the balance sheet, and the ability of the Trust to control its costs, the Trustees consider that there is no material uncertainty that would cast doubt on the Trust's ability to continue as a going concern, and therefore that it is appropriate to prepare the accounts on a going concern basis.

## **2 Accounting Policies - Continued**

### **Income and expenditure**

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the conditions for receipt have been complied with.

Both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal and income is recognised net of associated costs.

Expenditure is charged to the Statement of Financial Activities on an accruals basis.

Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of raising funds (gaining financial supporters) and campaigning expenditure (gaining activists).

Where other expenditure relates to more than one classification within the Statement of Financial Activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants made in furtherance of the charity's objects are recognised as expenditure when confirmation of an award is made to the receiving organisation.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

### **Estimates and Judgements**

All accounting judgements and estimates included in these accounts are in line with the stated accounting policies.

There are no assumptions or estimates included in these accounts that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year.

## **2 Accounting Policies - Continued**

### **Fixed assets**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives as follows:

Freehold buildings 2% per annum; Computer equipment 33% per annum;  
Freehold land is included at cost and is not depreciated.

A de minimis value of £5k is used for the capitalisation of fixed assets, with items of a lower value being charged to expenditure.

### **Debtors**

Debtors are recognised at the settlement amount due to the Trust at the end of the period.

### **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.

### **Financial Instruments**

The Trust 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.

### **Investments**

Investments, currently comprising US Government Bonds, are included at market value at the year-end. Gains and losses on revaluation of investments are included in the statement of financial activities.

### **Pensions**

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

## 2 Accounting Policies - Continued

### Reserves

Reserves are distinguished between restricted, endowment and unrestricted funds. Income, expenditure, assets and liabilities for each classification of reserve are accounted for separately.

### Holiday pay

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

## 3 Taxation

The Trust is a registered charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the year.

## 4 Donations and grants

	Unrestricted 2020 £000s	Restricted 2020 £000s	Endowment 2020 £000s	Total 2020 £000s	Total 2019 £000s
Donations from supporters (see note 5)	7,813	125	-	7,938	7,506
Legacies	3,947	-	-	3,947	4,437
Gift Aid	1,583	-	-	1,583	1,508
Grants received (see note 5)	96	1,358	-	1,454	657
	<b>13,439</b>	<b>1,483</b>	<b>-</b>	<b>14,922</b>	<b>14,108</b>
<b>Expenditure on raising funds</b>					
Supporter recruitment	1,783	-	-	1,783	2,060
Supporter care	450	-	-	450	497
General fundraising	1,208	-	-	1,208	896
Legacies	147	-	-	147	131
	<b>3,588</b>	<b>-</b>	<b>-</b>	<b>3,588</b>	<b>3,584</b>
<b>Net fundraised income generated</b>	<b>9,851</b>	<b>1,483</b>	<b>-</b>	<b>11,334</b>	<b>10,524</b>

Included in the expenditure in raising funds is £801k (2019: £627k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2019 included £139k restricted income. £563k of grants received in 2019 were restricted.

All other 2019 comparative income and expenditure in this note was unrestricted.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

**5 Analysis of restricted funds received**

The Trustees express their gratitude to the funders for their generous grants: **£000s**

**Donations:**

From individuals in support of:

Human Rights Education Scotland	20
Be There	105
	<b>125</b>

**Grants:**

Foundation for a Just Society International	Human Rights Education - West Africa	1,031
Department for International Development	Human Rights Education - West Africa	131
TCC Foundation	Be There	68
Paul Hamlyn Foundation	Human Rights Consortium Scotland	60
The British Red Cross	Refugee programme	59
The Legal Education Foundation	Human Rights Consortium Scotland	7
CB and HH Taylor 1984 Trust	Be There	2
		<b>1,358</b>

**Total restricted funds received** **1,483**

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met. Restricted funds recognised in 2018 included £60,000 granted by the Joseph Rowntree Charitable Trust which was payable over 3 years.

**6 Other trading activities**

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2020	2020	2020	2019	2019	2019
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	231	1	230	161	2	159
Community fundraising	212	365	(153)	380	265	115
Appeals	508	139	369	442	170	272
Lotteries	3,059	321	2,738	3,192	230	2,962
Raffles	311	103	208	249	114	135
	<b>4,321</b>	<b>929</b>	<b>3,392</b>	<b>4,424</b>	<b>781</b>	<b>3,643</b>

There was no restricted income in Other trading activities in 2020. Corporate relationships income in 2019 included £25k which was restricted to fund the Be There programme.

Lottery income in 2020 of £3,059k (2019: £3,192k) is from the Trust's weekly lottery draws, and from a series of lottery draws run by the People's Postcode Lottery (PPL). The Trust has no ability to alter the ticket price, prizes or management charges and therefore does not act as the principal for the PPL draws. Proceeds from the PPL draws have been recognised in the Statement of Financial Activities as net of prizes and other expenditure.

The lottery draws run by the PPL had gross ticket proceeds of £8,104k (2019: £8,863k), paid out prizes of £3,225k (2019: £3,545k), and had operating costs of £2,286k (2019: £2,482k). The residual balance of £2,593k (2019: £2,836k) fell to the Trust as the charity beneficiary of the draws.

Included in expenditure on other trading activities is £148k (2019: £71k) of apportioned support costs. (See note 9 for further information).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

<b>7 Investment and other income</b>	<b>2020</b>	<b>2019</b>
	<b>£000s</b>	<b>£000s</b>
Interest receivable on bank deposits	-	37
Interest receivable on fixed asset investments	-	7
<b>Investment income</b>	<b>-</b>	<b>44</b>
<b>Rental income</b>	<b>245</b>	<b>245</b>
<b>Total investment and other income</b>	<b>245</b>	<b>289</b>

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 20 for income under operating leases.

<b>8 Expenditure on charitable activities</b>	<b>2020</b>	<b>2019</b>
	<b>£000s</b>	<b>£000s</b>
<b>Promotion of human rights</b>		
<b>Grants from unrestricted funds to the UK Section:</b>	<b>3,950</b>	<b>3,410</b>
<b>Restricted grants to the UK Section:</b>		
Human Rights Consortium Scotland	107	57
Refugee programme	30	81
Human Rights Education - Scotland	20	24
<b>Total restricted grants to the UK Section</b>	<b>157</b>	<b>162</b>
<b>Production and distribution of human rights publications</b>	<b>681</b>	<b>569</b>
Support costs apportioned (see note 9)	252	158
<b>Total expenditure on promotion of human rights</b>	<b>5,040</b>	<b>4,299</b>

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

<b>8 Expenditure on charitable activities - Continued</b>	<b>2020</b> <b>£000s</b>	<b>2019</b> <b>£000s</b>
<b>Research into and relief of human rights violations</b>		
Grant to Amnesty International Limited	8,827	8,706
Direct international funding	409	543
<b>Total research into and relief of human rights violations</b>	<b>9,236</b>	<b>9,249</b>
 <b>Investment in activist recruitment</b>		
Investment in activist recruitment	973	1,201
Support costs apportioned (see note 9)	216	173
<b>Total investment in activist recruitment</b>	<b>1,189</b>	<b>1,374</b>
 <b>Total expenditure on charitable activities</b>	<b>15,465</b>	<b>14,922</b>
 <b>Total restricted grants included in the above</b>		
For the promotion of human rights	157	162
Research into and relief of human rights violations	391	543
	<b>548</b>	<b>705</b>
 <b>9 Support Costs</b>		
	<b>2020</b> <b>£000s</b>	<b>2019</b> <b>£000s</b>
Staff costs	880	758
Depreciation	45	45
Audit fees	40	35
Other support costs	452	191
<b>Total support costs</b>	<b>1,417</b>	<b>1,029</b>
	<b>2020</b> <b>£000s</b>	<b>2019</b> <b>£000s</b>
Raising funds	801	627
Other trading activities	148	71
Promotion of human rights	252	158
Investment in activist recruitment	216	173
<b>Total support costs apportioned</b>	<b>1,417</b>	<b>1,029</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

These support costs are apportioned across the organisation's activities based on the amount of staff time spent on each activity.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

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**10 Staff costs**

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 241 staff were employed during 2020 (2019: 259).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 209 in 2020 (2019: 209). The full time equivalent number of staff employed in 2020 was 188 (2019: 196).

**Apportioned staff costs**

Costs shown here are those apportioned to the Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	<b>2020</b>	<b>2019</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	2,722	2,647
Back-paid wages and salaries	-	12
Social security costs	305	296
Pension costs	213	199
Redundancy payments	-	56
	<b>3,240</b>	<b>3,210</b>

In 2019 a back payment was made to one member of staff in respect of a pay and grading review, the results of which were backdated to May 2016. The other staff members involved in this review received their back payments in 2018.

Redundancy costs in 2019 were in respect of payments made to five staff members.

The Trust contributes to defined contribution pension schemes.

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Notes forming part of the financial statements for the year ended 31 December 2020

### 10 Staff costs (continued)

#### Full time equivalent analysis

The number and cost of apportioned full-time equivalent staff engaged on the Trust's various activities was as follows:

	Average number of staff	Full-time equivalents	Cost £000s
Raising funds	58	32	1,710
Other trading activities	23	5	212
Promotion of human rights	31	8	438
Support	34	15	880
	<b>146</b>	<b>60</b>	<b>3,240</b>

Of the 241 staff employed during 2020, there were 166 staff who had a part of their time apportioned to the Trust (2019: 173). The full time equivalent number of staff apportioned to the Trust was 60 (2019: 61). The average number of employees apportioned to the Trust for 2020 was 146 (2019: 143).

#### Emoluments of employees

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

	2020 Total numbers	2019 Total numbers
<b>£ 000s</b>		
0 - 60	150	162
60 - 70	6	6
70 - 80	5	1
90 - 100	4	3
120 - 130	1	-
140 - 150	-	1
	<b>166</b>	<b>173</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the Trust irrespective of the apportionment of those costs between the Trust and the UK Section. A one-off back payment in 2019 pushed one employee into the £140k - £150k

#### Key management personnel remuneration

Aggregate emoluments for the five key management personnel of both the UK Section and the Trust for the year ended 31 December 2020 total £621,043 (2019: £566,432). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 48% in total are apportioned to the Trust. In 2019 a back-payment of £29k was made to one of the key management personnel. This was the final backdated payment made following a pay and grading review which covered a 28 month period from May 2016 to August 2018. All other staff members who received back dated payments as part of this review were paid in 2018.

### 11 Directors' remuneration

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2019: £nil). During 2020, out of pocket travel expenses totalling £824 were reimbursed to two Trustees (2019: £6 to one Trustee).

Directors and Officers Liability Insurance cover was in place at an annual premium of £6k (2019: £2k).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

**12 Tangible fixed assets**

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
<b>Cost</b>			
At 1 January 2020	41	5,094	5,135
At 31 December 2020	41	5,094	5,135
<b>Depreciation</b>			
At 1 January 2020	19	476	495
Charge for the year	14	32	46
At 31 December 2020	33	508	541
<b>Net book value at 31 December 2020</b>	<b>8</b>	<b>4,586</b>	<b>4,594</b>
<b>Net book value at 31 December 2019</b>	<b>22</b>	<b>4,618</b>	<b>4,640</b>

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant has to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above is £3.5 million.

**13 Debtors**

	2020 £000s	2019 £000s
Tax recoverable on Gift Aid	427	881
Accrued legacy income	3,498	2,827
Other accrued income	106	256
Other debtors and prepayments	60	55
	<b>4,091</b>	<b>4,019</b>

**14 Creditors: amounts falling due within one year**

	2020 £000s	2019 £000s
Trade creditors	284	71
Amounts due to related entities	727	7
Accrued charges and deferred income	1,052	424
	<b>2,063</b>	<b>502</b>

Included in the above figures is £92k of deferred income (2019: £45k). £54k of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2019: £41k). The remaining £38k was deferred in respect of sponsorship raised in 2020 for events which will take place in 2021 (2019: £4k).

All income deferred at 31 December 2019 was recognised as income in 2020, and all deferred income included above relates to receipts in 2020.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

**15 Funds**

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2020</b>	<b>5,962</b>	<b>4,640</b>	<b>70</b>	<b>543</b>	<b>11,215</b>
Total income	18,005	-	1,483	-	19,488
Total expenditure	(19,434)	-	(548)	-	(19,982)
Movement between reserves	51	(46)	(5)	-	-
<b>At 31 December 2020</b>	<b>4,584</b>	<b>4,594</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>
<b>Represented by</b>					
Fixed assets	-	4,594	-	-	4,594
Net current assets	4,584	-	1,000	543	6,127
	<b>4,584</b>	<b>4,594</b>	<b>1,000</b>	<b>543</b>	<b>10,721</b>

**Undesignated funds**

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

**Designated funds**

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £46k is a reflection of the decrease in the net book value of fixed assets over the year.

**Restricted funds**

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

The movement between funds above which reduces Restricted funds by £5k is an adjustment of the brought forward balance which is overstated by this amount.

Restricted fund balances at 31 December comprised:

	2020 £000s	2019 £000s
Human Rights Education - West Africa	889	(56)
People Trafficking	87	87
Refugee programme	20	(9)
Human Rights Consortium Scotland	-	46
Human Rights Education - Israel	2	2
Be There	2	-
	<b>1,000</b>	<b>70</b>

**Endowment fund**

By a declaration of Trust dated September 1999, the Trust was made the beneficiary of a gift from David T K Wong of:

- : US\$300k US Federal Government Zero Coupon Bonds which matured in November 2011;
- : US\$50k US Federal Government Zero Coupon Bonds which matured in November 2015; and
- : US\$250k US Federal Government 7.625% Coupon Bonds which mature in January 2023

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

**15 Funds - continued**

In October 2014 a gift was received of £25k, and in February 2016 a further gift of £20k was received, with both to be invested in the endowment fund. The Trustees are obliged to hold this capital and any maturing bonds in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives. In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the endowment is now held in sterling as short term financial institution bonds in a managed fund. The bonds with a maturity date of 2023 were liquidated at market value of US\$294k. That full market value was protected as capital in the endowment. The endowment fund represents cash and bonds (stated at market value).

Funds movements for 2019 are analysed below for comparison

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
<b>At 1 January 2019</b>	<b>6,411</b>	<b>4,686</b>	<b>48</b>	<b>564</b>	<b>11,709</b>
Total income	18,090	-	727	4	18,821
Total expenditure	(18,582)	-	(705)	-	(19,287)
Movement between reserves	50	(46)	-	(4)	-
Investment and other gains	(7)	-	-	(21)	(28)
<b>At 31 December 2019</b>	<b>5,962</b>	<b>4,640</b>	<b>70</b>	<b>543</b>	<b>11,215</b>
<b>Represented by</b>					
Fixed assets	-	4,640	-	-	4,640
Net current assets	5,962	-	70	543	6,575
	<b>5,962</b>	<b>4,640</b>	<b>70</b>	<b>543</b>	<b>11,215</b>

**16 Notes to cash flow statement**

Reconciliation of net expenditure to net cash flow from operating activities

	2020 £000s	2019 £000s
<b>Net expenditure for the year as per the statement of financial activities</b>	<b>(494)</b>	<b>(494)</b>
<b>Adjustments for:</b>		
Depreciation charges	46	46
Interest received	-	(44)
Losses on investments	-	15
Decrease in debtors	(72)	826
Increase/(decrease) in creditors	1,561	(4,195)
<b>Net cash provided / (used in) by operating activities</b>	<b>1,041</b>	<b>(3,846)</b>

Analysis of cash and cash equivalents

	1 Jan 2020 £000s	Cash flows £000s	31 Dec 2020 £000s
Cash at bank and in hand	3,058	1,041	4,099

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2020**

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**17 Related party transactions**

The Trust and the UK Section are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

The Trust and the two companies which comprise the International Secretariat are considered to be related entities due to the alignment of objectives and close relationships that exist within the Amnesty movement.

**Related entity balances**

At 31 December the Trust had the following balances with related entities:

	<b>2020</b> <b>£000s</b>	<b>2019</b> <b>£000s</b>
Due to UK Section	727	7

**Related entity transactions**

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity:

	<b>2020</b> <b>£000s</b>	<b>2019</b> <b>£000s</b>
Grant to Amnesty International Limited for research into human rights	(8,827)	(8,706)
Grants made from restricted funds to other Amnesty International sections for furtherance of charitable objectives	(409)	(543)
Grant from unrestricted funds to the UK Section for furtherance of charitable objectives	(4,048)	(3,410)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(157)	(162)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for Amnesty magazine	(83)	(91)

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

**Notes forming part of the financial statements for the year ended 31 December 2020**

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**18 Income under operating leases**

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	<b>2020</b>	<b>2019</b>
<b>Minimum lease income due</b>	<b>£000s</b>	<b>£000s</b>
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	3,410	3,655
	<b>4,635</b>	<b>4,880</b>