

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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Financial Statements for the year ended 31 December 2022

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

Trustees

Andrew Lines ^(D,F) - Chair	Shirah Mansaray ^(B,E,F)
Deborah Charnock ^(A,F,G) - resigned 31 March 2023	Helen Moulinos ^(C,E)
Frederica De Silva ^(F)	Senthoran Raj ^(*)
Awmaima Amrayaf ^(B,G)	Subathra Shanmuganathan ^(A,D)
Ciara Garcha ^(C,D,E,*) - resigned 8 October 2022	Helen Horton ^(E,G,*) - appointed 8 October 2022
Lisa Warren ^(A,*) - 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

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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

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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.

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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.

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Trustees Report for the year ended 31 December 2022

Position	Responsibility	Actual gross salary* 2022	Full time Equivalent Annual Salary	
			2022	2021
Chief Executive Officer 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
Director of the Chief Executive's Office	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
Director of Supporter Campaigning and Communications	Responsible for Campaigns, Media and Digital Communications, and for supporting human rights activism in the UK	£105,001	£105,001	£100,086
Director of Fundraising	Responsible for engaging the UK public to provide financial support	£105,001	£105,001	£100,086
Acting Director of Corporate Services / Head of Finance (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
Acting Director of Corporate Services / Head of Data and Insight (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
Acting Director of People and Culture (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
Director of People and Culture 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.*

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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 blue ink, appearing to read 'Andrew Lines', is written over a light blue rectangular background.

Andrew Lines, Chair
18 May 2023

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Strategic Report for the year ended 31 December 2022

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 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.

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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

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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

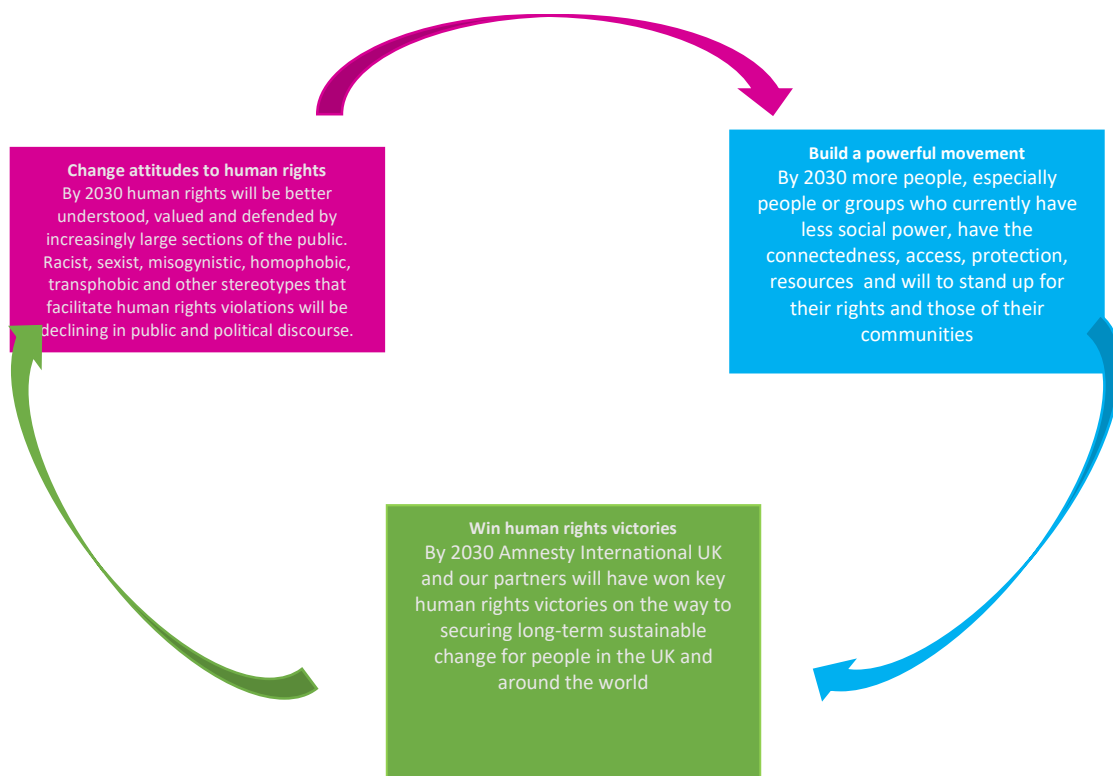
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Strategic Report for the year ended 31 December 2022

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).

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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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Strategic Report for the year ended 31 December 2022

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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Strategic Report for the year ended 31 December 2022

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 be 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.

Goal One: Change Attitudes to Human Rights
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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Goal Two: Build a Powerful Movement
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.
Goal Three: Winning Human Rights Victories
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.
How we will enable our Goals
People and Culture
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.
Improvements to Governance
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.
Planning, Monitoring, Evaluation and Learning Systems
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.
Finance Systems and Processes
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.
Knowledge, Technology and Digital Capabilities
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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Grant Management
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.
Facilities and Ways of Working
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.
Income Generation
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.

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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
Strategy and Governance – are we delivering the strategy and impact in order to meet our vision?	<ul style="list-style-type: none"> 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. 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.
Operational Delivery – are business critical processes operating as intended?	<ul style="list-style-type: none"> 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. Work is under way to strengthen our business continuity practices, supported by moving more systems to the "Cloud".
Financial Stability – are we delivering the strategy in a way that safeguards our financial sustainability?	<ul style="list-style-type: none"> The income generation plan for 2023-2026 focuses on a balanced income portfolio and on innovation as risk mitigations. We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy-giving and performance of new supporter recruitment. We continue to closely monitor our fixed cost base. Our operational plans for 2023 have been developed based on

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	<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"> • Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity.
Compliance – Do we comply with all legal and regulatory requirements?	<ul style="list-style-type: none"> • 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. • A review of cyber security has been conducted by an external specialist firm which covered preventative controls such as server patching and password protection. • We undertake regular fundraising compliance checks, and monitor developments in the sector. • Detailed health and safety risk assessments are in place across all our operations.
People and Culture – Do we have the right skills and experience to deliver our goals?	<ul style="list-style-type: none"> • 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. • Actions to address the recommendations from the independent inquiry into racism have been integrated into the business plan. • 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. • 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.

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.

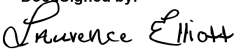
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, 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
Income from:						
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
Total income		23,923	219	-	24,142	22,307
Expenditure on:						
Raising Funds						
Raising funds	4	3,913	-	-	3,913	3,371
Other trading activities	6	1,123	-	-	1,123	1,044
Total expenditure on raising funds		5,036	-	-	5,036	4,415
Charitable activities						
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
Total expenditure on charitable activities		16,956	632	-	17,588	16,089
Total expenditure		21,992	632	-	22,624	20,504
Net income / (expenditure)		1,931	(413)	-	1,518	1,803
Reconciliation of funds:						
Total funds brought forward		10,934	1,047	543	12,524	10,721
Total funds carried forward		12,865	634	543	14,042	12,524

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
Fixed assets					
Tangible fixed assets	12	<u>4,522</u>	4,522	<u>4,554</u>	4,554
Current assets					
Debtors	13	7,818		6,847	
Cash at bank and in hand		<u>5,580</u>		<u>4,014</u>	
		13,398		10,861	
Creditors: amounts falling due within one year	14	<u>(3,878)</u>		<u>(2,891)</u>	
Net current assets			9,520		7,970
Total net assets			<u>14,042</u>		<u>12,524</u>
Funds					
Unrestricted					
Undesignated	15		8,343		6,380
Designated	15		4,522		4,554
Restricted	15		634		1,047
Endowment	15		543		543
Total funds			<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
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	16	1,566	(85)
Change in cash and cash equivalents in the year	16	<u>1,566</u>	<u>(85)</u>
Cash and cash equivalents at the beginning of the year	16	4,014	4,099
Cash and cash equivalents at the end of the year	16	<u>5,580</u>	<u>4,014</u>

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

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
	21,517	169	-	21,686	19,954
Expenditure on raising funds					
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
	3,913	-	-	3,913	3,371
Net fundraised income generated	17,604	169	-	17,773	16,583

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
	143

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
		26

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
	2,159	1,123	1,036	2,108	1,044	1,064

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

7 Investment and other income	2022	2021
	£000s	£000s
Interest income	52	-
Rental income	245	245
Total investment and other income	297	245

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.

8 Expenditure on charitable activities	2022	2021
	£000s	£000s
Promotion of human rights		
Grants from unrestricted funds to the UK Section:	3,500	2,548
Restricted grants to the UK Section:		
Human Rights Education	108	17
Publications	10	-
Individuals at risk	3	5
Media Awards	-	2
Football welcomes	-	5
Refugee programme	-	28
Total restricted grants to the UK Section	121	57
Production and distribution of human rights publications	612	627
Support costs apportioned (see note 9)	207	226
Total expenditure on promotion of human rights	4,440	3,458

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

8 Expenditure on charitable activities - Continued	2022	2021
	£000s	£000s
Research into and relief of human rights violations		
Grant to Amnesty International Limited	11,093	10,871
Direct international funding	511	526
Total research into and relief of human rights violations	11,604	11,397
Investment in activist recruitment		
Investment in activist recruitment	1,314	1,034
Support costs apportioned (see note 9)	230	200
Total investment in activist recruitment	1,544	1,234
Total expenditure on charitable activities	17,588	16,089
Total restricted grants included in the above		
For the promotion of human rights	121	57
Research into and relief of human rights violations	511	526
	632	583
9 Support Costs		
	2022	2021
	£000s	£000s
Staff costs	1,066	968
Depreciation	32	40
Audit fees	37	37
Other support costs	230	191
Total support costs	1,365	1,236
	2022	2021
	£000s	£000s
Raising funds	816	680
Other trading activities	112	130
Promotion of human rights	207	226
Investment in activist recruitment	230	200
Total support costs apportioned	1,365	1,236

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.

	2022	2021
	£000s	£000s
Wages and salaries	3,406	2,951
Social security costs	409	332
Pension costs	261	230
Redundancy costs	2	-
	4,078	3,513

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:

	Average number of staff	Full-time equivalents	Cost £000s
Raising funds	65	40	2,305
Other trading activities	22	4	222
Promotion of human rights	33	8	485
Support	37	16	1,066
	157	68	4,078

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	-
	184	166

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
Cost			
At 1 January 2022 and 31 December 2022	41	5,094	5,135
Depreciation			
At 1 January 2022	41	540	581
Charge for the year	-	32	32
At 31 December 2022	41	572	613
Net book value at 31 December 2022	-	4,522	4,522
Net book value at 31 December 2021	-	4,554	4,554

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
	7,818	6,847

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
	3,878	2,891

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
At 1 January 2022	6,380	4,554	1,047	543	12,524
Total income	23,923	-	219	-	24,142
Total expenditure	(21,992)	-	(632)	-	(22,624)
Movement between reserves	32	(32)	-	-	-
At 31 December 2022	8,343	4,522	634	543	14,042
Represented by					
Fixed assets	-	4,522	-	-	4,522
Net current assets	8,343	-	634	543	9,520
	8,343	4,522	634	543	14,042

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
	634	1,047

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	Designated funds	Restricted funds	Endowment fund	Total
	£000s	£000s	£000s	£000s	£000s
At 1 January 2021	4,584	4,594	1,000	543	10,721
Total income	21,677	-	630	-	22,307
Total expenditure	(19,921)	-	(583)	-	(20,504)
Movement between reserves	40	(40)	-	-	-
At 31 December 2021	6,380	4,554	1,047	543	12,524
Represented by					
Fixed assets	-	4,554	-	-	4,554
Net current assets	6,380	-	1,047	543	7,970
	6,380	4,554	1,047	543	12,524

16 Notes to cash flow statement

Reconciliation of net expenditure to net cash flow from operating activities

	2022 £000s	2021 £000s
Net income for the year as per the statement of financial activities	1,518	1,803
Adjustments for:		
Depreciation charge	32	40
Increase in debtors	(971)	(2,756)
Increase in creditors	987	828
Net cash provided by / (used in) operating activities	1,566	(85)

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

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:

	2022 £000s	2021 £000s
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:

	2022 £000s	2021 £000s
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**

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:

	2022	2021
	£000s	£000s
Minimum lease income due		
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	2,920	3,165
	4,145	4,390