

**Company No: 01735872**

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

Financial statements for the year ended 31 December 2018

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Financial statements for the year ended 31 December 2018**

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**Contents**

1	Legal and administrative details
2 - 4	Directors' Report and statement of Directors' responsibilities
5 - 20	Strategic Report
21 - 23	Report of the independent auditors
24	Statement of financial activities
25	Balance sheet
26	Cash flow statement
27 - 39	Notes forming part of the financial statements

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Financial statements for the year ended 31 December 2018**

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**Legal and administrative information**

**Amnesty International United Kingdom Section - a company limited by guarantee**

**Company registration number 01735872**

**Date of incorporation 30 June 1983**

**Board members**

Ruth Breddal - Chair <sup>(\*,A,B)</sup>

Eilidh Douglas - Vice Chair

Meredith Coombs - Treasurer <sup>(\*,A,B)</sup>

Thomas Chigbo <sup>(C)</sup>

Abigail Grant

Lisa Warren <sup>(\*,A)</sup>

Sharon Lovell <sup>(E)</sup>

Hannah Perry - resigned 31 May 2018

Senthoran Raj - appointed 1 June 2018

Tom Harrison <sup>(E)</sup> - appointed 1 June 2018

Thomas Hedley - resigned 1 June 2018

Lucy Blake <sup>(E)</sup>

Tom Sparks <sup>(E)</sup>

Darren Nair <sup>(C,E)</sup> - appointed 1 June 2018

Jeremy Allen <sup>(C)</sup> - resigned 1 June 2018

James Lovatt <sup>(D)</sup>

Tracy Newton-Blows - resigned 1 June 2018

David (Hugh) Sandeman <sup>(A)</sup> - appointed 1 June 2018

Susan Jex <sup>(B)</sup> - appointed 1 June 2018

\* Trustee of Amnesty International UK Section Charitable Trust

**Sub-Committee membership**

A - member of the Finance Audit and Risk Sub-Committee

B - member of the Human Resources Sub-Committee

C - member of the Activism Sub-Committee

D - member of the Nominations Sub-Committee

E - member of the Campaigns and Impact Sub-Committee

**Chief executive and other key management personnel**

Kate Allen Chief Executive

Tim Hancock Director of Chief Executive's Office

Rosalyn Parker Director of Corporate Services - resigned 11 December 2018

Kerry Moscogiuri Director of Supporter Campaigning and Communications

Rosie Chinchon Director of Fundraising

**Secretary and registered office**

Michelle O'Keeffe, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

**Bankers**

Co-operative Bank plc, 9 Prescot Street, London, E1 8BE

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 UNITED KINGDOM SECTION**  
**Directors' Report for the year ended 31 December 2018**

## **Directors' 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 ("the IS") which coordinates the worldwide movement and provides support for global governance structures. The IS consists of two companies – Amnesty International Limited and Amnesty International Charity Limited.

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

**Amnesty International United Kingdom Section ("the UK Section")** - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the International Council of Amnesty International, by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by campaigning for observance, and opposing violations, of human rights. The UK Section has a licence to use the Amnesty name and logo in the United Kingdom.

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

### **2. Governance and management**

The UK Section has a Board of up to 15 individual members, up to 12 of whom are elected by the membership. The Board has the power to co-opt three places based on a skills audit of the existing Board members to ensure the most appropriate Board qualities are obtained. It has permission from the Registrar of Companies to omit 'Limited' from its title. Individual membership of the UK Section stood at around 106,000 at 31 December 2018.

The Memorandum and Articles of the UK Section gives the Board specific powers and responsibilities for:

- according membership to individuals, families, affiliates, local, student and youth groups and, subject to procedures provided in the Articles of Association, removing such membership rights
- recognising networks according to guidelines produced by the Board
- reporting to general meetings on the work of the UK Section and presenting audited accounts and budgetary estimates
- reviewing the position and interpreting the policy of the UK Section as decided by general meetings and arranging for the Chief Executive to implement
- appointing and dismissing the Chief Executive
- appointing the Trustees of the Trust

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Directors' Report for the year ended 31 December 2018

Certain duties and responsibilities are formally delegated to the Chief Executive by the Board; these are reviewed regularly.

The UK Section is governed by its Memorandum and Articles of Association. Induction training is provided for new Directors, which covers their responsibilities and statutory duties. All members of the Board give their time voluntarily and receive no benefits.

To ensure our independence, we do not seek or accept money from governments other than for our human rights education work. In no way do any monies received influence or affect our impartiality or independence.

The Board is assisted in its work by several 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. The sub-committee includes independent members who have specialist skills. It is chaired by the Treasurer.

The **Human Resources Sub-Committee**, a joint committee of the UK Section and the Trust. It actively initiates, helps develop, monitors and evaluates strategic human resources actions and policies that will enhance and embed our reputation as an employer, and enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

The **Activism Sub-Committee**, which serves to support the Board of Directors in monitoring and supporting the growth and impact of our activism in the UK.

The **Nominations Sub-Committee**, which assists the Board and Members 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** was established in 2017. The aim of this sub-committee is 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.

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

### 3. Statement of Directors' responsibilities

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

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Directors 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 company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently;

## **AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Directors' Report for the year ended 31 December 2018**

- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the company'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 company's website is the responsibility of the Directors. The Directors' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Directors 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 Directors are not aware of any relevant audit information of which the auditors are unaware.

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

The UK Section operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We aim to pay all roles at the median salary level for the sector and ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises using established salary surveys.

During 2018, a pay and grading review was concluded. Over the course of the review, all staff posts were evaluated and benchmarked against not for profit and public sector market rates, and against an all sector index. This information was used to inform the number of grades in a new grading structure and to establish the pay rates which will enable us to recruit and retain the workforce we need to deliver our strategic goals. The review had a financial impact on 2018 which is explained in the financial review of the Strategic Report.

The UK Section is a Living Wage accredited employer, meaning all our staff and contractors are paid at least the Living Wage.

### **5. Thank you**

Volunteers are involved in a lot of different roles across the UK Section, in campaigning, fundraising, media and general support. The members, staff, volunteers and activists of the UK Section are warmly thanked for their continuing commitment to the aims of the UK Section and for their exceptional generosity.

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

Meredith Coombs, Treasurer  
28 March 2019

# AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

## Strategic Report for the year ended 31 December 2018

### Strategic Report

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

The UK Section is part of the worldwide Amnesty International movement, which campaigns for internationally recognised human rights to be respected and protected.

The vision and mission of the UK Section, therefore, are those of the international movement. Amnesty International's vision is for every person to enjoy all the human rights enshrined in the Universal Declaration of Human Rights and other international human rights standards. Our mission is to conduct research and act to prevent, and end, grave abuses of all human rights: civil, political, social, cultural and economic.

Amnesty International's guiding principles are the universality and indivisibility of human rights, effective action for the individual victim, impartiality and independence, democracy and mutual respect, international solidarity and global presence.

The UK Section contributes to this by identifying and working towards change in support of the objectives developed within the framework of the Strategic Goals of the worldwide Amnesty International movement.

Although the UK Section is not recognised in UK law as a charity, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. The Board considers how planned activities will contribute to the objectives they have set.

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

Our main activities and those we help are described below. All our activities focus on delivering human rights benefits both to specific individuals and to the public in general.

Some of the benefits described in our activities and achievements below are direct, such as protecting individuals at risk of human rights abuse or securing the release from custody of human rights defenders. We also campaign more generally to prevent or end human rights abuses, by promoting general awareness of human rights, creating cultural support in favour of human rights, and encouraging supporters to take action in defence of human rights.

#### 2. Key activities

At the end of 2018 the UK Section employed 231 salaried staff based in offices in London, Belfast, and Edinburgh, a 1% increase on the number of staff employed at the end of 2017. This is a relatively small part of the Amnesty International movement in the United Kingdom, as many activities are undertaken by unpaid activists and volunteers. Those volunteer and activist supporters make a considerable contribution around the UK in many ways towards Amnesty International's global objectives.

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

### 3. Achievements and performance

Section 4 of the Strategic Report for the year ended 31 December 2018 set out plans for 2019. This section reports our achievements and performance in 2018 against those plans.

#### Our Human Rights Priorities

##### a. I Welcome Campaign

**What we said we would do in 2018:** *We will ensure that the UK Section supporters are equipped to engage in more effective welcoming activities in communities beyond the end of the campaign; We will campaign to expand family reunion opportunities for refugees in the UK*

In 2018, we expanded the *Football Welcomes* project to involve 60 football clubs, including over half the English Premier League and teams across the Scottish Premiership, the Women's Super League, the English Football League and non-league clubs. This more than doubles the number of clubs who were involved in 2017. Through a partnership with City of Sanctuary, almost 20,000 children from 61 schools in Norfolk participated in a 'Norfolk Welcomes – Football Welcomes' Schools of Sanctuary initiative.

This project demonstrated how communities - in this example, footballing communities - can create a more welcoming and supportive environment for refugees and people seeking asylum. It provides a powerful example of how refugees and non-refugees can come together around a common interest, demonstrating that our message of welcome and integration is relevant and resonant with people we are often unable to reach. That positive and powerful message can be communicated to a new audience, by Football Clubs, footballers and others who have significant influence and respect in their communities.

In March, we achieved a significant success in our aim to achieve expanded opportunities for more refugees to come to the UK through safe and legal routes when the Private Members Bill on Family reunion was passed in the House of Commons with 129 votes. Contributing to this achievement was the 'Families Together' coalition who together developed an integrated campaign. We were a key partner in this coalition, providing strategic planning, resources and focus to the campaign. The Bill had considerable political support with the tabling of two Private Members' Bills in the Commons and Lords. For the House of Commons Bill, we organised activists from around the country to engage their MPs to get them to turn up and vote for the Bill. More than 60,000 took online action – the highest ever MP action on refugee issues. Although we are not solely responsible for this outcome, we could not have achieved it alone, we also believe the focus and resources we brought were a necessary part of this change. After this success, the coalition continues to expand and now includes 28 organisations who campaign together for the UK Government to do more to protect and welcome refugees.

##### b. Human rights defenders (The Brave Campaign)

**What we said we would do in 2018:** *We will lobby the UK Government for a coherent and strategic plan of work on Human Rights Defenders (HRDs) that strengthens UK Government policy to support HRDs abroad; We will achieve positive developments in the cases of at least five Human Rights Defenders; We will provide training and advocacy opportunities for HRDs at York University in collaboration with York HRD Hub*

The *Brave* campaign seeks to build awareness of human rights defenders, to provide UK-based support and solidarity for individual human rights defenders around the world and to contribute to improved protection and support for civil society organisations. Our advocacy work during 2018 bore fruit in December 2018 when the UK Minister for Human Rights committed to publishing the UK Government's guidelines on human rights defenders – one of our key campaign objectives. If this commitment is implemented, this will enable human rights defenders to know and request the support that they should expect from UK missions in their countries



## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

and will allow civil society to hold the UK Government accountable for providing this. Publication of what the UK is expected to do in support of human rights defenders would be a means towards accountability and visibility. This matters as HRDs have told us that they are unaware they should be offered specific support. Publication would also signify the UK's continuing commitment to human rights defenders beyond Brexit, when the EU Guidelines on human rights defenders will cease to apply.

During 2018, we worked alongside human rights defenders and facilitated opportunities for human rights defenders to meet directly with UK Foreign Office officials and share their experiences. Government officials have expressed how valuable and impactful these opportunities have been.

In 2018, we continued to campaign in support of four human rights defenders and achieved positive developments in all four cases. Tep Vanney, a land rights defender in Cambodia, was freed after gaining a Presidential pardon. In the UK, more than 20,000 people signed a petition for her release. Rodrigo Mundaca, an environmental activist from Chile, is now no longer deemed at risk from the Chilean government. Sakris Kupila, a transgender activist from Finland, is also no longer deemed at risk. Azza Soliman is a lawyer and women's human rights activist in Egypt. Although she is still at risk, charges have been dropped against 43 NGO workers linked to her case.

In November, we worked with York human rights defender Hub and Dundee University to provide training and advocacy opportunities for human rights defenders. Participants valued the opportunity to learn from each other and to practice in a supportive environment. Lobbying support was also provided to human rights defenders during a visit to the Foreign and Commonwealth Office in London.

### c. Human Rights in the UK

**What we said we would do in 2018:** *We will develop a strategy for Human Rights in the UK; We will review our work on Against Hate and use the learning to inform our future work in this area; We will pressure the UK Government and social media companies to tackle online violence against women; We will raise human rights concerns during the process of Britain's exit from the EU*

The strategy for Human Rights in the UK was in development at the end of 2018 but not complete by the end of the year. Our Against Hate campaign and work on hate crime more broadly will be considered as part of the Human Rights in the UK strategy and is also not complete at the end of 2018.

The Human Rights Act is still UK law and the UK Government have stated that they will not repeal the Act whilst they are implementing Brexit. This resulted in a decision to pause our campaign work and the collection of positive case studies in this area, although our activists did celebrate the 20<sup>th</sup> anniversary of the Human Rights Act in November.

During 2018, we campaigned to pressure social media companies to tackle online violence against women. After an extensive media campaign, which highlighted specific cases, and the release of research from the International Secretariat, the CEO of Twitter committed to publishing a transparency report. At the end of 2018 Twitter published this long-awaited transparency report, which was an important step and a direct result of our work. It included for the first time a section on 'Twitter Rules Enforcement'. This was one of the key recommendations from the report, and we see the inclusion of this data as an encouraging step.

Throughout the year, we have continued intensive monitoring of the Brexit process, to watch for any negative human rights implications, and raised human rights in forums such as All Party Parliamentary Groups to ensure the issue continues to have attention from MPs.

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

### d. Crisis and tactical

**What we said we would do in 2018:** *We will work with four Syrian NGOs to develop their strategies, structures and operational plans; We will ensure the UN accountability mechanism is further supported by the UK and its funding is formalised; We will use the UN's proposed database of companies operating in Israeli settlements to create momentum among the UK Government and companies toward a UK ban on settlement goods; We will increase the skills and exposure of partner NGOs and HRDs*

*Syria:* In 2018, we worked with four Syrian NGOs to develop their strategies, structure and operational plans. For one NGO, which supports and protects survivors of political detention in Syria, the support provided by the UK Section enabled access to key advocacy channels and sustained funding. Capacity building workshops on organisational development and advocacy skills, and ongoing one to one support meant that this organisation was able to develop a clear strategic plan, which helped them to clearly articulate their work in advocacy meetings.

The UK Government has continued to respond positively to our advocacy around accountability and targeted sanctions. They have continued to fund the new UN accountability mechanism, the International, Independent and Impartial Mechanism (IIM). Although the IIM is not yet funded by the core UN budget, we worked to ensure the UK Government continue to fund it through voluntary contributions.

*Israel / Palestine:* In November we handed in a petition to the Foreign Secretary calling on the UK Government to ban Israeli settlement goods. The petition had been signed by 43,000 people in the UK. The campaign has the support of some cross-party Parliamentarians as does our wider work highlighting the human rights abuses faced by Palestinians living in the Occupied Palestinian Territories. The campaign was backed by trade union partners. Delays to International Secretariat research into the human rights impacts of settlements, and the ability of human rights defenders to work on settlement issues, meant that planned progress in these areas was limited in 2018.

*Capacity Building for NGOs and human rights defenders:* Plans for our staff to visit Hebron for training and development were dropped due to internal security problems. Plans for Palestinian human rights defenders to receive training in the UK were also dropped due to visa issues. Ongoing issues regarding a lack of capacity at the UK Section and the International Secretariat and these difficulties resulted in the decision not to proceed with this work in 2018.

### e. Individuals at risk

**What we said we would do in 2018:** *We will campaign for positive developments on long term cases, including cases for the Brave campaign; We will use learning from the evaluation of the 2017 Write for Rights campaign to deliver an improved Write for Rights campaign in 2018; We will campaign to highlight the changing nature of human rights abuses using evidence from our past Urgent Actions*

We achieved positive development in all four *Brave* individual cases - see the human rights defenders report for details. There were also positive developments in the cases of the 'Istanbul 10' (8 human rights defenders and 2 international trainers from Germany and Sweden who were detained on 5 July while attending a workshop at Büyükada island in Turkey). Our colleagues at Amnesty International Turkey Section, Idil and Taner, and the other members of the 'Istanbul 10' are out on bail, but still face charges. Idil has been able to leave Turkey and will remain in exile. She has supported our *Write for Rights* campaign.

The *Write for Rights* campaign was successfully delivered in November and December of 2018, highlighting 12 cases. The campaign, which focussed on women human rights defenders, achieved record levels of engagement with around 180,000 actions taken. Contributing to the campaign's success were strong media

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

partnerships and the implementation of a more focused approach to digital actions, an approach informed by learning from the 2017 campaign.

Rights holders were also directly involved in developing campaigns and activities, including in the coordination of a global day of action for Nonhle Mbuthma, a Human Rights Defender who fights for land and environmental rights in South Africa's Eastern Cape. This was planned in close collaboration with Amnesty International South Africa Section, with the objective to make the South African president aware of global calls for him to act to protect Nonhle and the Amadiba Crisis Committee. This was very successful, with public activities targeting President Ramaphosa taking place in eight countries around the world. The day of action also helped Nonhle and the other activists in the Amadiba Crisis Committee feel supported. The committee shared tweets from the day on their Facebook page, and gave thanks for the support

Our work on ethical responsibilities continued in 2018 as all key staff participated in ethics training.

### **f. Human rights education (HRE)**

<b>What we said we would do in 2018:</b> <i>We will reach 36,000 children and young people through our HRE activities; We will reach 5,000 adults through our HRE activities</i>
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In 2018, we reached more than 38,000 children and young people through our human rights education activities – an increase of 11% from 2017 and 5% above our 2018 target. We also reached over 6,000 adults through a Universal Declaration of Human Rights Massive Open Online Course (UDHR MOOC), staff-led training and the Speaker and Trainer Programmes.

At the heart of our education work are our volunteer educators. In 2018, our volunteer school speakers conducted 338 visits to schools and colleges throughout the UK and spoke to almost 35,000 children and young people on human rights issues as diverse as refugees, migrants and asylum seekers, children's rights, the death penalty and women's rights. Teachers reported that these sessions helped children and young people to develop knowledge and activism skills in campaigning and lobbying

### **g. Women's human rights**

In 2018, we collaborated with organisations such as Stonewall and Mermaids in response to the UK Government's consultation on the Gender Recognition Act so that any reforms to it are in line with human rights. We hosted a roundtable event at which trans children and young people had the opportunity to meet and share their experiences with the UK Government team leading on the consultation. Partner organisations have valued our clear position on trans rights, particularly given the current hostile climate for trans people.

### **h. Refugee and migrant rights**

Refugee rights remained a large focus of work in 2018 with our attention on refugee family reunion and providing programme support to the *I welcome* campaign.

2018 saw the Windrush scandal hit the headlines and we responded by contributing to a Home Office Lessons Learned Review. This response constitutes a substantial step forward in developing a clear and coherent voice for the UK Section in the wider immigration debate.

A campaign on the prohibitively expensive fee charged to apply for a child to register as a British citizen, run by our children's human rights activist network, launched in 2018. That has been complemented by work with the Project for the Registration of Children as British Citizens, and has led directly to cross-party parliamentary activity in both Houses, and secured significant media attention.

## **AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

### **Strategic Report for the year ended 31 December 2018**

#### **i. Economic affairs**

During 2018 we worked to secure amendments to the Trade Bill that would prevent changes to primary legislation through the process of 'Brexit' that might have the effect of undermining human rights. We made submissions to Parliamentary Committees and produced briefings for MPs and Peers that highlighted our concerns, and these were successfully reflected in amendments that were tabled to the Bill.

Our work on the Modern Slavery Act 2015 continued throughout 2018 with the aim of strengthening the Transparency in Supply Chain provision to ensure that companies not in compliance face real consequences. We made submissions to Parliamentary inquiries on the Modern Slavery Act and to a UK Government Consultation on Labour Market Enforcement. We are one of the organisations who have criticised the lack of enforcement powers for this provision of the Act and have advocated measures to strengthen this. As a result, the UK Government has agreed to audit companies' modern slavery statements under S54 of the Modern Slavery Act and to publish a list of non-compliant companies.

Supporters in the UK contributed to the global movement effort to pressure Microsoft to investigate its supply chains and avoid benefitting from child labour in the Democratic Republic of Congo. In response, Microsoft has mapped its cobalt supply chain, providing information about the location of its smelters. The information provided by the company is rudimentary and falls well short of what we are asking for, but it is a step in the right direction

#### **j. Military, security and policing**

Our Military, Security and Policing programme had some notable achievements in 2018. Following the publication of our research and associated advocacy campaign work, the Mayor of London's Office review into the Metropolitan Police Gangs Matrix was considerably more positive than expected (The Gangs Matrix is a database set up in the aftermath of the 2011 riots to identify those at risk of committing, or being a victim of, gang-related violence in London). A damning Information Commissioner's Office (ICO) report into data protection violations, and an enforcement notice issued against the Metropolitan Police in November 2018, confirmed our main concerns in this area. Following the ICO report, the review, whilst falling short of scrapping the Gangs Matrix, did conclude that there were serious human rights concerns with the treatment of large numbers of individuals on it. The review commits to substantive changes in the functioning of the Gangs Matrix, including working with the Equalities Commission on racial disproportionality.

Following on from our successful lobbying in 2017 to get the Committee on Arms Exports (CAEC) re-established, in 2018 we were able to ensure that our concerns were reflected in the Committee recommendations in its annual enquiries into the UK's arms exports. The 2018 CAEC report was sympathetic to our concerns. Oral evidence provided our Military, Security and Policing programme director was widely quoted in the main report and the Committee agreed with many of our recommendations. These included recommendations on better controls over arms brokering, better and more timely reporting, strengthening implementation of controls (Arms Trade Treaty/EU criteria) with regard to repressive regimes, alarm over the ill preparedness of our Brexit strategy and how to maintain strong multilateral controls outside of the EU framework. We are considered authoritative and credible by CAEC and other key decision makers as a result of our established expertise on the issue. We are the only human rights voice on the UK arms control platform. Our research and internal expertise have been instrumental in building an evidence base to inform policy change.

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

### Activities in Scotland and Northern Ireland

#### *Scotland*

Our staff and activists in Scotland continued to contribute to our priority campaigns including supporting the nomination of women human rights defenders in Scotland for our *Suffragette Spirit* project, where people across the UK have nominated women human rights defenders who have inspired them with their amazing work. We participated in NuArt festival in Aberdeen, showcasing the *Brave* project which also honoured our *Suffragette Spirit* nominees. We ran a Wikipedia edit-a-thon for women human rights defenders at Glasgow Women's Library and a tech and human rights event in Edinburgh promoting the Digital Decoders project, an innovative platform for volunteers around the world to use their computers or phones to help International Secretariat researchers sift through pictures, information and documents.

We supported two exhibitions travelling to Scotland as part of the *I Welcome* campaign; the Magnum lightbox exhibition was showcased in front of Edinburgh Castle and we partnered with Oxfam Scotland to produce the Museum without a Home exhibition at Glasgow's City Chambers for Refugee Festival Scotland. We also worked in coalition with refugees, grassroots welcoming organisations, inter-faith groups and campaigners to host The Refugee Gathering which brought together refugee families from across Scotland to meet, participate in workshops and support their welcome and integration in Scotland.

Our Toxic Twitter Report had a big impact in Scotland as it featured interviews with the three female leaders of the main political parties in Scotland; Nicola Sturgeon, Ruth Davidson and Kezia Dugdale (who was leader at the time of the research) as well as Scottish journalists and campaigners subjected to online abuse. This research has contributed to discussions in Scotland around online misogyny and hate crime.

We helped set up the Scottish Human Rights Defenders Fellowship, a programme run by the University of Dundee and the Scottish Government and modelled on the York University human rights defender programme, which saw three human rights defenders come to Scotland for three months' respite, training and networking. We nominated human rights defenders to this programme, paid for legal representation for their visa applications, and helped with its set-up and delivery. We are working to make this a permanent programme in Scotland.

We continued to support Scottish human rights organisations. We are working to build the capacity of the Human Rights Consortium Scotland towards it becoming a fully independent organisation by 2021. We held a joint event and seminar with the Human Rights Consortium Scotland which included a keynote speech from the Lord Advocate of Scotland on the importance of NGOs supporting human rights litigation in Scotland.

We continue to roll out our education programme in Scotland and facilitated school groups engaging with the 'Human Rights Takeover of the Scottish Parliament' on International Human Rights Day, 10 December.

Our advocacy with the Scottish Parliament and Government included briefing the First Minister ahead of their international trips, a Parliamentary event for the Day of the Imprisoned Writer and contributing to future legislation at Holyrood on changes to the Gender Recognition Act and a proposed new Bill to incorporate international human rights treaties into Scottish Law.

#### *Northern Ireland*

We made a significant intervention in the Supreme Court in a judicial review case, which concluded in June 2018, regarding the human rights breaches involved in the denial of abortions to women in Northern Ireland in certain circumstances. In addition to the legal arguments on human rights points, we were able to present to the court powerful evidence of women directly affected by Northern Ireland's restrictive abortion laws. The majority of the judges ruled that Northern Ireland's abortion law is in clear breach of human rights but

## **AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

### **Strategic Report for the year ended 31 December 2018**

were unable to grant a formal declaration of incompatibility because of an issue regarding the standing of the Northern Ireland Human Rights Commission. We are now supporting Sarah Ewart, a woman affected by the breach, in an action in the Belfast High Court to secure the declaration of incompatibility.

We commissioned and published polling in November 2018, which showed that 75% of people in the UK think that the Westminster government should change abortion law in Northern Ireland, with 81% agreeing that abortion should not be a criminal offence.

We are working closely with a cross-party group of MPs to secure the repeal of sections 58 and 59 of the Offences Against the Person Act 1861, which would decriminalise abortion in the UK. A private members' Bill to this end was introduced by Diana Johnson MP in October 2018. Also, in October 2018, we worked with MPs Stella Creasy and Conor McGinn on an amendment to a Northern Ireland Bill, which requires government to issue guidance to officials on human rights and access to abortion and marriage for same-sex couples in Northern Ireland. While largely symbolic, the strong cross-party support in Parliament for the amendment was an indication of growing momentum at Westminster for change on these issues.

In March 2018, we supported Conor McGinn MP and Lord Hayward in introducing private members' Bills on marriage equality in both Houses. Alongside this, we handed in a petition of 42,000 signatures to 10 Downing Street.

In June 2018, with coalition allies, we mobilised over 10,000 people for marriage equality marches and rallies in Belfast and Derry/Londonderry. In September, with allies, we launched *Businesses for Love Equality*, an initiative which saw more than 20 leading companies call for marriage equality in Northern Ireland.

We responded to a government consultation on dealing with the legacy of the Northern Ireland conflict and called for a human rights-compatible process to address past violations and abuses by state and non-state actors. Legislation is expected in 2019.

We continued to work with victims of historical institutional child abuse to respond to the findings and recommendations of the Northern Ireland public inquiry. A government consultation was finally launched in November 2018 and we are supporting victims to respond to this process.

## **Fundraising and Foundations Strategies**

### **Fundraising**

At the end of December 2018, individual members to the UK Section stood at around 106,000. In comparison at December 2017, there were around 111,000 – a decrease of 4.7% which has resulted in a £0.4m decrease in income from members compared to 2017. We retained 91% of those 2017 members and recruited around 4,500 new individual members during 2018.

In recent years, we have not invested substantially in the recruitment of new members. However throughout 2017 and 2018, we invested in a series of digital recruitment campaigns. Although these performed well and did boost the number of new members, the volume of new members recruited was not large enough to stop the decline in membership. We have also experienced a decline in the number of new members joining organically and are currently investigating reasons for this.

Amnesty International's strength lies in the fact that we are 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 members engaged in our movement and its democracy, and we strive to

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

give them the best experience we can, so that together we can do more to promote and protect human rights for everyone.

The UK Section follow 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 UK Section complies with the Code of Fundraising Practice and is a member of the Direct Marketing Association.

Our in-house team, who have a detailed understanding of our human rights work, make most of our fundraising calls to supporters. Where we engage professional fundraising agencies, we provide training to their staff and monitor their compliance with the Code of Fundraising Practice.

A focus in 2018 was to deliver a comprehensive training programme on fundraising compliance procedures to ensure our fundraising activity is aligned with our policy and current UK regulation and legislation.

Our supporter care team received a total of 105 complaints in relation to the UK Section and the Trust's fundraising activities in 2018 (2017: 188). 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 and in January 2018 we finalised a procedure and process to support this. 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.

**In some instances, the objectives for 2018 set out in the 2017 Strategic Report relate to the activities of both the UK Section and the Trust.**

### Our Foundations

**What we said we would do in 2018:** *We will achieve fundraised income to £28.3m\*; We will reduce the level of free reserves towards our target range of £6.5m - £8.5m\* (UK Section £2.8m- £3.8m and the Trust £3.7m - £4.7m); We will acquire or reactivate 41,000 financial supporters\*; We will achieve a net gain in financial supporters of 1.0%*

The aggregate income of the UK Section and the Trust in 2018 was £29.6m. The improved fundraising performance was largely attributable to higher than anticipated legacy income in the Trust.

The UK Section ended 2018 with free reserves of £3.9m, a planned reduction on 2017 levels (£4.4m). In aggregate, the UK Section and Trust recruited or reactivated around 23,000 financial supporters. Around 4,500

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

of those were UK Section members. The large part of the shortfall against target was in the Trust, where face to face fundraising underperformed against budget.

In aggregate the UK Section and Trust together ended 2018 with around 5,500 financial fewer financial supporters than at the end of 2017, a reduction of around 2.5%.

**What we said we would do in 2018:** *We will engage with 890,000 supporters\**

We define someone as engaging with us if they have taken an action in the past year or they have given a financial gift in the last two years.

In 2018, The UK Section and Trust together engaged with 624,000 supporters (of which around 204,000 were financial supporters), an overall decrease of almost 20% on 2017 and 30% below our target for 2018. The UK Section called for action on numerous cases through 2018, but none of those individual cases attracted mass support, as had been the case in recent years.

**What we said we would do in 2018:** *We will enable our staff and decision makers to use political analysis to improve the outcomes of our work*

In 2018 we finalised and rolled out our Political Strategy that will enable staff and activists to support their human rights engagement with sound political analysis. We enhanced our engagement with parliamentarians across the political spectrum, securing cross party support for our priority work on Refugee Family Reunification.

**What we said we would do in 2018:** *We will participate in the first Amnesty International Global Assembly*

The UK Section participated in the first annual Global Assembly of Amnesty International. This replaced the biennial International Council Meeting.

**What we said we would do in 2018:** *We will ensure activists feel motivated and empowered to achieve Human Rights change*

We piloted a new advocacy training project, which enabled and empowered around 30 activists from across the UK to achieve human rights change through the development of relationships with their MPs.

### Building our Capacity

**What we said we would do in 2018:** *The UK Section and the Trust will roll out our approach to project management\**

The UK Section and Trust approach to project management was evaluated and approved in 2018. It became mandatory for all UK Section and Trust projects initiated from August 2018. At the end of 2018, 49% of all UK Section staff had participated in Project Management training. A quarter of all staff were inducted into their role as project manager and / or sponsor responsible for using the UK Section and Trust approach to project management.

**What we said we would do in 2018:** *We will develop our approach to Monitoring, Evaluation and Learning\**

In 2018, the UK Section and Trust focussed on building internal capacity for improving our approach to Monitoring, Evaluation and Learning (MEL). MEL is embedded in our approach to project management and more than a third of all staff participated in training on how we can plan to achieve human rights change and measure outcomes.

**What we said we would do in 2018:** *We will improve equality, diversity and inclusion; We will embed the behavioural 'commitments' in the way we work\**

Work on embedding an agreed framework of behaviours in the way we work, designed to improve our effectiveness as an organisation, was not completed in 2018 due to delays in completing the pay and grading review. This will be an area of focus in 2019.



## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

Work on improving equality, diversity and inclusion continued in 2018 with recommendations accepted on how to improve accessibility to the Human Rights Action Centre and to review recruitment processes. A further consultation, founded on the principles of active participation, was started but not completed by the end of the year.

Work to review and improve policies and procedures on child and vulnerable adult safeguarding commenced in 2017. During 2018, an external review highlighted a number of areas required to improve staff safeguarding and well-being, particularly in relation to lone working and ensuring that lines were clear on reporting concerns and incidents. Clear and consistent communications on reporting were put in place and at the end of the year, the Board approved a four-stream approach to safeguarding review and development addressing children and vulnerable adults, staff and volunteers, beneficiaries and supporters.

**What we said we would do in 2018:** *We will continue to seek ways of increasing membership participation in our decision-making*

The number of votes cast at the 2018 AGM was around 3% lower than in 2017. For the first time since 2015, there was a contested Board election, in which more than 3,000 votes were cast.

**What we said we would do in 2018:** *The UK Section and the Trust will develop a vision for technology and a strategy to achieve it\**

A Technology Change strategy was developed and agreed in 2018. This strategy describes how technology can best reflect the stated vision of the organisation as well as building a robust technological environment using modern solutions.

\* denotes a combined objective of the UK Section and the Trust

### 4. Plans for future periods

We are three years into our 2016-2020 strategic period. The table below details how the UK Section will make progress toward its strategic goals in 2019.

Our Human Rights Priorities	What we will do in 2019
Protecting the rights of refugees	<ul style="list-style-type: none"> <li>• We will work to secure the expansion of opportunities for family reunion in the UK</li> <li>• We will deliver <i>Football Welcomes</i></li> <li>• We will evaluate the outcomes achieved by the <i>I Welcome</i> campaign and secure its legacy</li> </ul>
Protecting the space for civil society and Human Rights Defenders (HRDs)	<ul style="list-style-type: none"> <li>• We will ensure that more people in the UK actively support Human Rights Defenders</li> <li>• We will work with the UK Government to secure strengthened, more coherent and strategic action to support human rights defenders</li> <li>• We will support and empower young human rights defenders in the UK</li> </ul>
Ensuring that human rights are respected, protected and promoted in the UK	<ul style="list-style-type: none"> <li>• We will develop a strategy for Human Rights in the UK</li> <li>• We will act in defence of the Human Rights Act, Equality Act and the UK's adherence to the European Convention of Human Rights</li> <li>• We will increase human rights protections through opportunities presented by the Domestic Violence Bill and the Gender Recognition Act</li> </ul>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Strategic Report for the year ended 31 December 2018**

	<ul style="list-style-type: none"> <li>We will work toward changing the restrictive and repressive laws on abortion in Northern Ireland and press for marriage equality</li> </ul>
Responding to human rights crises	<ul style="list-style-type: none"> <li>We will build the capacity for human rights work of Syrian activists in the UK and elsewhere</li> <li>We will campaign for the UK Government's suspension of arms transfers for use in Yemen</li> <li>We will campaign for the UK Government to publicly acknowledge the harm caused to Palestinians by the illegal Israeli settlements and the settlement industry and we will aim to secure steps towards the banning of products produced in those settlements</li> </ul>
Protecting individuals at risk	<ul style="list-style-type: none"> <li>We will deliver an impactful Write for Rights campaign</li> <li>We will campaign in support of Nazanin Zaghari-Ratcliffe and the Istanbul 10</li> <li>We will develop our skills to develop our own cases that support priority campaigns for our human rights work in the UK</li> </ul>
Educating people about their human rights	<ul style="list-style-type: none"> <li>We will reach 42,000 children and young people through our education activities</li> <li>We will reach 7,500 adults through our education activities</li> <li>35,000 people will access our educational resources</li> </ul>
<b>Our Foundations</b>	
Increasing the impact of the Amnesty movement in the UK	<ul style="list-style-type: none"> <li>We will pilot projects that seek to increase and diversify the Amnesty International movement</li> <li>We will develop a Youth Strategy</li> <li>We will establish a small number of projects designed to build on the existing activist structures across the UK and test new ways for people to organise themselves as groups and teams of Amnesty activists in their communities</li> </ul>
Growing our financial resources*	<ul style="list-style-type: none"> <li>We will raise £12.3m income in the UK Section.</li> <li>During 2019 we will recruit or reactivate just under 11,500 members.</li> <li>We will end 2019 with 105,000 members.</li> </ul>
Connecting more people to human rights*	<ul style="list-style-type: none"> <li>We will embed the approach set out in our Communications Strategy. We will also deepen our analysis and understanding of activist and supporter data in pursuit of our engagement targets</li> </ul>
Ensuring political analysis informs our work	<ul style="list-style-type: none"> <li>We will deliver a Political Strategy staff training programme to support its implementation.</li> </ul>
Playing a full role in the international movement	<ul style="list-style-type: none"> <li>We will support the participation of the UK Section delegates in the 2019 Global Assembly</li> </ul>
<b>Building our capacity</b>	
Being innovative in what we do*	<ul style="list-style-type: none"> <li>We will use our innovation process to begin implementation of the Impact of the Movement Strategy, with projects designed to build on the</li> </ul>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Strategic Report for the year ended 31 December 2018**

	<p>existing activist structures across the UK and to test new ways for people to organise</p> <ul style="list-style-type: none"> <li>• We will evaluate and learn from testing our innovation process and roll it out across the organisation</li> </ul>
Enhancing our campaign and project management*	<ul style="list-style-type: none"> <li>• We will roll out our approach to project management to all new projects</li> <li>• We will build the capacity of those who lead projects</li> <li>• We will develop long-term, budgeted plans for six areas of our human rights work</li> </ul>
Assessing our impact, evaluating and learning*	<ul style="list-style-type: none"> <li>• We will review and revise the quarterly reporting process so that it is more meaningful</li> </ul>
Developing our people and culture*	<ul style="list-style-type: none"> <li>• We will enable all managers will participate in a culture and leadership development programme and continue to embed our Behavioural Commitments across the organisation</li> <li>• We will develop plans to take forward our work on equality, diversity and inclusion.</li> </ul>
Enhancing our governance*	<ul style="list-style-type: none"> <li>• We have an on-going programme of work, to ensure that the most effective relationship exists between the UK Section and the Trust to support human rights change.</li> <li>• We will agree a plan for improving performance against the international movement's core standards</li> </ul>
Deploying technology effectively*	<ul style="list-style-type: none"> <li>• We will replace our intranet</li> <li>• We will refresh our IT infrastructure</li> <li>• We will improve our human resources IT systems</li> </ul>
Safeguarding*	<ul style="list-style-type: none"> <li>• We will recruit a Head of Safeguarding and implement action plans across the four streams of our safeguarding work.</li> </ul>

\* Footnote: Combined objective of the UK Section and the Trust

## 5. Financial review

The Directors have voluntarily adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the company as they consider this to be the most appropriate format for the organisations activities.

The accounts show a deficit for the year of £0.5m which is £0.9m less than the 2017 deficit.

Income has increased by £2.4m on 2017 levels to £12.5m in 2018. This is mainly due to an increase in grants income from the Trust, offsetting lower income from membership subscriptions and donations.

There was an increase in income from other trading activities of £0.2m from 2017. A large part of this increase was from community fundraising, where local groups raised £0.1m of additional funds for the UK Section. There were also small increases in sales performance of our retail activity and a successful UK Section cash appeal which contributed to this improvement.

Staff costs increased significantly in 2018, with a large part of that increase attributable to one-off costs associated with a pay and grading review, concluded in September 2018. The pay and grading review created

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2018

some higher pay rates. There were also significant one-off impacts of the review on both the Trust and the UK Section, increasing aggregate staff costs across both entities.

A commitment was made at the start of the process to backdate the impact of any increase in rates of pay to May 2016, when the need for a pay and grading review was agreed. The review extended beyond the anticipated time frame, and the backdated adjustment to pay covered a 28 month period from May 2016 to August 2018. The back-pay resulted in a £0.4m one-off increase in aggregate salary costs in 2018, of which £0.3m were apportioned to the Section. Across both the UK Section and the Trust, 165 staff received back pay, with 81 staff accruing over £1,000 in back-pay, and representing over 95% of the total back-pay cost.

Following the conclusion of the review, there were further one-off costs associated with two staff departures under settlement agreements, whose pay grade had been reduced through the pay and grading review, but who had pre-existing and conflicting protected pay agreements.

Free reserves at 31 December 2018 were £3.9m, which is a decrease of £0.5m on 2017, and is above the target range of £2.8m to £3.8m. 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 UK Section 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.

The Directors 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 both the UK Section and the Trust, together with plans and strategies in managing these risks, are shown in the table below.

Risk	Plans and strategies to manage risks
<b>Strategy and Impact</b> – are we delivering the strategy and impact in order to meet our vision?	<ul style="list-style-type: none"> <li>• We have a clear strategy for the period 2016 to 2020.</li> <li>• We report quarterly against strategic objectives through a suite of key performance indicators.</li> <li>• Monitoring, evaluation and impact assessment systems continue to be developed.</li> </ul>
<b>Financial sustainability</b> – are we delivering the strategy in a way that safeguards our financial sustainability?	<ul style="list-style-type: none"> <li>• We have a fundraising strategy which supports the overall strategy.</li> <li>• We have a reserves policy which is linked to risks and is reviewed annually.</li> <li>• A sustainable international funding framework in place.</li> <li>• Robust budgeting, forecasting and long-term financial planning processes.</li> </ul>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Strategic Report for the year ended 31 December 2018**

<p><b>Reputation</b> – are we delivering the strategy in a way which safeguards our reputation?</p>	<ul style="list-style-type: none"> <li>• We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, procurement, investment, data protection and social media.</li> <li>• We have an established crisis communications group with significant experience of effectively managing response to reputational risk.</li> <li>• We have an established on-call media team.</li> </ul>
<p><b>Governance</b> – do our governance arrangements support our strategic delivery whilst ensuring that they are fit-for-purpose?</p>	<ul style="list-style-type: none"> <li>• International movement core standards reporting ensures our compliance with movement core standards.</li> <li>• We have an on-going programme of work, to ensure that the most effective relationship exists between the UK Section and the Trust to support human rights change.</li> <li>• The UK Section Memorandum and Articles sets out member rights and the AGM provides an annual opportunity for formal member participation.</li> </ul>
<p><b>Statutory and Regulatory Compliance</b> – do we meet all compliance obligations relevant to the delivery of our strategy?</p>	<ul style="list-style-type: none"> <li>• We monitor and manage all compliance aspects relevant to the delivery of our strategy.</li> <li>• We have conducted a fundraising oversight report (using CC20 Charity Commission guidance).</li> <li>• We have completed significant workstreams around ensuring data protection (GDPR) and fundraising compliance.</li> <li>• There is a programme of internal audit and we have undertaken pieces of work to ensure compliance in certain areas.</li> </ul>
<p><b>People</b> – are we acting as a responsible employer and are we exercising the right level of duty of care to the people who we work with and for?</p>	<ul style="list-style-type: none"> <li>• We work closely with staff and have a number of formal forums within which staffing issues are discussed.</li> <li>• We have a People and Culture strategy and suite of policies that ensure we are exercising our duty of care.</li> <li>• The individuals at risk and human rights defenders strategy addresses informed consent. We discuss risks with human rights defenders and the consent status of each case is recorded and reviewed regularly.</li> <li>• A Head of Safeguarding post has been created, and a four-stream approach to safeguarding review and development has been agreed.</li> </ul>

## **AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

### **Strategic Report for the year ended 31 December 2018**

#### **7. Reserves policy**

As at 31 December 2018 unrestricted funds totalled £8.1m (2017: £8.7m). This comprises:

- £4.2m (2017: £4.3m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £3.9m (2017: £4.4m) of funds which represent free reserves.

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

In line with recommendations of the Charity Commission, the Directors 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 UK Section, as well as the strategic plans and current financial position.

Taking into account these factors, the Directors have determined that free reserves should be within the range of £2.8m to £3.8m, and this is reflected in the financial strategy.

At 31 December 2018 the level of free reserves was slightly above this range, at £3.9m. The UK Section plans to bring reserves within the target range with a deficit budget planned for 2019.

#### **8. Investments**

In making any financial investment, the UK Section'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 Directors are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the UK Section's commitment to human rights, and thus result in reputational risk.

At 31 December 2018 the only form of investment held by the UK Section was cash held in interest-bearing deposits, included in the accounts within cash balances.

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

Meredith Coombs, Treasurer

28 March 2019

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Auditor's report for the year ended 31 December 2018**

## **Independent Auditor's Report to Members of Amnesty International United Kingdom Section**

### **Opinion**

We have audited the financial statements of Amnesty International United Kingdom Section ("the Company") for the year ended 31 December 2018 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2018 and of its loss 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Report and Strategic Report, other than the financial statements

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Auditor's report for the year ended 31 December 2018**

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Strategic Report and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Directors' Report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and Directors's Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 Directors**

As explained more fully in the Directors' responsibilities statement, the Directors 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 Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Auditor's report for the year ended 31 December 2018**

In preparing the financial statements, the Directors are responsible for assessing the 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 Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

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.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council'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 Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members 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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Condron (Senior Statutory Auditor)  
For and on behalf of BDO LLP, statutory auditor  
Gatwick, West Sussex  
Date

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

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Statement of financial activities (including income and expenditure account)**  
**for the year ended 31 December 2018**

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2018 £000s	2018 £000s	2018 £000s	2017 £000s
<b>Income from:</b>					
Subscriptions, donations and grants	3	8,042	2,627	10,669	8,522
Publications and materials	4	226	-	226	222
Other trading activities	5	1,575	-	1,575	1,336
Investment and other income	6	58	-	58	49
<b>Total income</b>		<b>9,901</b>	<b>2,627</b>	<b>12,528</b>	<b>10,129</b>
<b>Expenditure on:</b>					
Raising funds	3	2,370	-	2,370	2,133
Other trading activities	5	1,570	-	1,570	1,441
		<b>3,940</b>	<b>-</b>	<b>3,940</b>	<b>3,574</b>
<b>Pursuit of objectives</b>					
Promotion of human rights	7	5,534	2,569	8,103	7,056
Investment in activist recruitment	7	999	-	999	938
<b>Total expenditure in pursuit of objectives</b>		<b>6,533</b>	<b>2,569</b>	<b>9,102</b>	<b>7,994</b>
<b>Total expenditure</b>		<b>10,473</b>	<b>2,569</b>	<b>13,042</b>	<b>11,568</b>
<b>Net (expenditure) / income</b>		<b>(572)</b>	<b>58</b>	<b>(514)</b>	<b>(1,439)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	14,15	8,652	-	8,652	10,091
<b>Total funds carried forward</b>	<b>14,15</b>	<b>8,080</b>	<b>58</b>	<b>8,138</b>	<b>8,652</b>

All amounts relate to continuing activities. There are no recognised gains or losses other than the deficit for the year. The notes on pages 27 to 39 form part of these financial statements. Analysis by fund of the 2017 income and expenditure comparatives is shown in notes 3 to 7.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Balance sheet at 31 December 2018**

	Note	2018 £000s	2017 £000s
<b>Fixed assets</b>			
Tangible fixed assets	11	4,154	4,260
<b>Current assets</b>			
Debtors	12	1,808	1,136
Stock		34	30
Cash at bank and in hand		3,509	4,448
		5,351	5,614
<b>Creditors: amounts falling due within one year</b>	13	(1,367)	(1,222)
<b>Net current assets</b>		3,984	4,392
<b>Total net assets</b>		8,138	8,652
<b>Funds</b>			
<b>Restricted</b>	14	58	-
<b>Unrestricted</b>			
Undesignated	15	3,926	4,392
Designated	15	4,154	4,260
		8,138	8,652
<b>Total funds</b>		8,138	8,652

Approved by the Board and signed on its behalf by:

Meredith Coombs, Treasurer

28 March 2019

The notes on pages 27 to 39 form part of these financial statements.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Cash flow statement for the year ended 31 December 2018**

	Note	2018 £000s	2018 £000s	2017 £000s	2017 £000s
<b>Cash flows from operating activities</b>					
Net cash (used in) operating activities	16		(802)		(1,449)
<b>Cash flows from investing activities</b>					
Interest received	6	13		4	
Payments to acquire tangible fixed assets	11	(150)		(114)	
<b>Net cash (used in) investing activities</b>			<b>(137)</b>		<b>(110)</b>
<b>Change in cash and cash equivalents in the year</b>	16		<b>(939)</b>		<b>(1,559)</b>
Cash and cash equivalents at the beginning of the year	16		4,448		6,007
<b>Cash and cash equivalents at the end of the year</b>	16		<b>3,509</b>		<b>4,448</b>

The notes on pages 27 to 39 form part of these financial statements.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

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## **1 Company information**

Amnesty International United Kingdom Section (“the UK Section”) is a company limited by guarantee. It is a membership organisation whose policy and priorities are set, within the context of decisions of the International Council of Amnesty International, by the members at the Annual General Meeting. The UK Section pursues the objective of the movement in the United Kingdom by campaigning for observance, and opposing violations, of human rights.

An overview of the place of the UK Section in relation to the worldwide Amnesty International Movement is provided in the Directors' Report.

The UK Section exists to further the aims of the international Amnesty movement as contained in the Mission and Vision of Amnesty International and in the decisions made by the International Council Meetings. A large number of individuals and groups in the UK are members of, or are affiliated to, the UK Section. These accounts only reflect cash received by the UK Section from the individual groups, and do not reflect their activities, since the company is not responsible for their finances.

## **2 Accounting Policies**

### **Basis of accounting**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments. The report and financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), ‘Accounting and Reporting by Charities’ effective from 1 January 2015, 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 UK Section constitutes a public benefit entity as defined by FRS102.

The Directors consider that there are no material uncertainties about the UK Section's ability to continue as a going concern.

### **Income and Expenditure**

- Income from royalties, events and interest receivable is accounted for on an accruals basis. Grant income is recognised when any conditions for receipt have been met, or when received if no such conditions apply
- Income from all other activities including subscriptions and other contributions from members and turnover generated by the UK Section's shops is accounted for when received
- Expenditure is charged to the statement of financial activities on an accruals basis. Where 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 awarded are recognised as expenditure when the recipient is notified of the award of the grant
- Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the lease duration
- Irrecoverable VAT is charged to the relevant expenditure account when it is incurred

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

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## **2 Accounting Policies - continued**

### **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:

Leasehold buildings	2% per annum	Plant and machinery	5% per annum
Computer infrastructure	20% per annum	Computer equipment	33% per annum
Office equipment	20% per annum	Office furniture	10% per annum
Leasehold improvements	10% - 20% per annum		

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

### **Debtors**

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

### **Creditors and Provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

### **Financial Instruments**

The UK Section 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.

### **Stock**

Stock held, which comprises goods purchased for resale, is stated at the lower of cost and net realisable value and excludes donated goods.

### **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 UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

**2 Accounting Policies - continued**

**Pensions**

The UK Section 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 UK Section.

**Reserves**

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

**3 Subscriptions, donations and grants**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Subscriptions and donations from supporters and members	8,042	-	8,042	8,407
Grants received (see note 3.1 for analysis of restricted funds)	-	2,627	2,627	115
	<b>8,042</b>	<b>2,627</b>	<b>10,669</b>	<b>8,522</b>
<b>Expenditure on raising funds</b>				
Supporter recruitment	1,498	-	1,498	1,407
Supporter care	557	-	557	474
General fundraising	315	-	315	252
	<b>2,370</b>	<b>-</b>	<b>2,370</b>	<b>2,133</b>
<b>Net fundraised income generated</b>	<b>5,672</b>	<b>2,627</b>	<b>8,299</b>	<b>6,389</b>

Investment in recruiting new supporters not only contributes to developing future income streams but also helps to increase the number of human rights activists campaigning as part of the Amnesty International movement, thereby boosting our campaigning effectiveness.

Included within the expenditure on raising funds is £655k (2017: £615k) of apportioned support costs, as described in note 8.

In 2017 Grants received included £115k of restricted income. All other 2017 income and expenditure shown above was unrestricted.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

<b>3.1 Analysis of restricted funds received</b>	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
<b>Restricted grants received</b>		
Women's human rights	-	9
Human rights education	-	69
Individuals at risk	1	5
Human rights defenders	-	3
Nations and regions	124	26
Refugee programme	30	3
Northern Ireland abortion campaign	19	-
	<b>174</b>	<b>115</b>
Grant from the Trust for the promotion of human rights	2,453	-
<b>Total restricted funds received</b>	<b>2,627</b>	<b>115</b>

<b>4 Publications and materials</b>	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Income from human rights publications and campaigning materials	<b>226</b>	<b>222</b>

<b>5 Other trading activities</b>	<b>Net income/</b>			<b>Net income/</b>		
	<b>Income</b>	<b>Expenditure</b>	<b>(expenditure)</b>	<b>Income</b>	<b>Expenditure</b>	<b>(expenditure)</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Shops	824	985	(161)	766	872	(106)
Sales	134	92	42	107	96	11
Conferencing	282	232	50	303	239	64
Corporate relationships	7	-	7	36	-	36
Royalties	6	12	(6)	8	9	(1)
Community fundraising	150	90	60	33	117	(84)
Events	28	159	(131)	2	77	(75)
Appeals	144	-	144	81	31	50
	<b>1,575</b>	<b>1,570</b>	<b>5</b>	<b>1,336</b>	<b>1,441</b>	<b>(105)</b>

Included in expenditure on other trading activities is £432k (2017: £416k) of apportioned support costs (see note 8). Many events are carried out primarily to raise public awareness of the UK Section and its activities, with income generation often being a by-product. Such events make a significant contribution to the furtherance of our fundraising programmes.



**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

<b>6 Investment and other income</b>	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Investment income - interest receivable	13	4
Rental income	45	45
<b>Total investment and other income</b>	<b>58</b>	<b>49</b>
<b>7 Expenditure in pursuit of objectives</b>	<b>2018</b>	<b>2017</b>
	<b>Total</b>	<b>Total</b>
	<b>£000s</b>	<b>£000s</b>
<b>Promotion of human rights</b>		
Production and distribution of human rights publications and campaigning materials	1,208	1,270
Campaigns and activism support	1,150	854
Policy	860	785
Media	664	652
Nations and regions	644	563
Amnesty in the community	575	455
Refugees and asylum	557	394
Human rights education	553	420
Individuals at risk	350	296
Grants to AI Sections	295	311
Country campaigning	292	261
Human Rights Act	262	123
Youth activism	215	206
Human rights defenders	166	179
Corporate and social responsibility	116	103
Security and human rights	105	90
Women's human rights	91	90
My Body, My Rights	-	3
Stop Torture	-	1
<b>Total promotion of human rights</b>	<b>8,103</b>	<b>7,056</b>
<b>Investment in activist recruitment</b>	<b>999</b>	<b>938</b>
<b>Total expenditure in pursuit of objectives</b>	<b>9,102</b>	<b>7,994</b>

Included in the promotion of human rights is £1,902k (2017: £1,804k) of apportioned support costs and in Investment in activist recruitment is £272k (2017: £267k) of apportioned support costs (see note 8).

**Restricted expenditure included in expenditure in the promotion of human rights**

Expenditure on the promotion of human rights includes a total of £2,569k (2017: £115k) restricted expenditure. This was expended on the following activities: The promotion of human rights in furtherance of the Trust's charitable objectives £2,453k (2017: £nil), Nations and regions £109k (2017: £26k), Refugees and asylum £6k (2017: £3k), Individuals at risk £1k (2017: £5k). In addition in 2017 the following expenditure amounts were restricted: Human rights education £69k, Women's human rights £9k, Human rights defenders £3k.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

**8 Support costs**

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Staff costs	793	713
Staff and volunteer training and welfare	347	392
Premises costs	877	1,020
Recoverable VAT	(31)	(40)
Depreciation	256	256
Auditors - Audit fees	19	19
- Other services	2	2
Other support costs	679	471
Governance	319	269
<b>Total support costs</b>	<b>3,261</b>	<b>3,102</b>

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
<b>Apportionment of support costs</b>		
Raising funds	655	615
Other trading activities	432	416
Promotion of human rights	1,902	1,804
Investment in activist recruitment	272	267
<b>Total support costs apportioned</b>	<b>3,261</b>	<b>3,102</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments. Included within support costs are operating lease costs of £557k (2017: £515k).

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

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

### Notes forming part of the financial statements for the year ended 31 December 2018

#### 9 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 241 staff were employed during 2018 (2017: 232).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 202 in 2018 (2017: 195). The full time equivalent number of staff employed in 2018 was 183 (2017: 177).

#### Apportioned staff costs

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

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	5,157	4,609
Back-paid wages and salaries	307	-
Social security costs	598	498
Pension costs	378	316
Redundancy costs	-	43
Ex-gratia payments	120	-
	<b>6,560</b>	<b>5,466</b>

The amount shown above for back-paid wages and salaries in 2018 is in respect of a pay and grading review. A commitment was made at the start of the process to back-date the impact of any increase in rates of pay to May 2016, when the need for a pay and grading review was agreed. The review extended beyond the anticipated timeframe, and the backdated adjustment to pay covered a 28 month period from May 2016 to August 2018, and resulted in a one-off increase in staff costs in 2018.

The amount shown above against Redundancy costs in 2017 is in respect of a payment to a single member of staff.

The amount shown above against Ex-gratia payments in 2018 is in respect of settlement payments made to two members of staff, whose pay grade had been reduced through the pay and grading review, but who had pre-existing and conflicting protected pay agreements.

The UK Section contributes to defined contribution pension schemes.

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

### Notes forming part of the financial statements for the year ended 31 December 2018

#### 9 Staff costs (continued)

##### Full time equivalent analysis

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

	Average number of staff	Full-time equivalents	Cost £000s
Cost of generating voluntary income	70	31	1,450
Activities for generating funds	21	14	621
Human rights campaigning	73	62	3,739
Support	30	13	750
	<b>194</b>	<b>120</b>	<b>6,560</b>

Of the 241 staff employed during 2018, there were 231 staff who had a part of their time apportioned to the UK Section. The full time equivalent number of staff apportioned to the UK Section was 120 full-time posts (2017: 112). The average number of employees apportioned to the UK Section for 2018 was 194 (2017: 192).

##### Emoluments of employees

The number of employees of the UK Section whose emoluments fell within the following bands were:

	2018	2017
£ 000s	Total numbers	Total numbers
0 - 60	212	222
60 - 70	13	1
70 - 80	1	3
80 - 90	1	1
100 - 110	4	1
	<b>231</b>	<b>228</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the UK Section irrespective of the apportionment of those costs between the Trust and the UK Section. One-off back-payments made to key management personnel in 2018 have pushed 3 additional employees into the £100k - £110k emoluments range.

##### Key management personnel remuneration

Aggregate emoluments for the five key management personnel of both the UK Section and the Trust for the year ended 31 December 2018 total £610,715 (2017: £480,815). £95k of this change is a result of back-payments made to four of the key management personnel. Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 53% in total are apportioned to the UK Section.

##### Directors' remuneration

None of the Directors received any remuneration during the year (2017: £nil). During 2018, out of pocket expenses totalling £6,061 were reimbursed to 11 Directors (2017: £7,289 to 10 Directors).

Directors and Officers Liability Insurance cover was in place at an annual premium of £2k (2017: £2k).

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

**Notes forming part of the financial statements for the year ended 31 December 2018**

**10 Taxation**

No tax charge arose in respect of 2018 or 2017 as the the UK Section incurred a loss for tax purposes in each of those years. At the balance sheet date the UK Section had tax losses available to carry forward to offset against future taxable profits, but this was not recognised as an asset.

**Reconciliation**

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
<b>Loss on ordinary activities before tax</b>	<b>(514)</b>	<b>(1,439)</b>
<b>Loss on ordinary activities at the standard rate of corporation tax in the UK of 19.00% (prior year 19.25%)</b>	<b>(98)</b>	<b>(277)</b>
<b>Effects of:</b>		
Net non-taxable income	77	264
Changes in tax rates	2	2
Deferred tax not recognised	19	11
<b>Total tax charge</b>	<b>-</b>	<b>-</b>

Net non-taxable income includes expenses not deductible for tax purposes and income not taxable for tax purposes.

<b>Deferred tax asset - not recognised in the accounts</b>	<b>£000s</b>	<b>£000s</b>
Deferred tax at 17%		
Balance at 1 January 2018	(138)	(127)
Movement	(19)	(11)
Balance at 31 December 2018	<b>(157)</b>	<b>(138)</b>

<b>The year end unprovided deferred tax asset comprises</b>	<b>£000s</b>	<b>£000s</b>
Accelerated capital allowances	102	115
Losses available to carry forward	(259)	(252)
Other timing differences	(1)	(1)
	<b>(157)</b>	<b>(138)</b>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

**11 Tangible fixed assets**

	Leasehold land and buildings	Plant & machinery	Computer equipment & infrastructure	Office equipment	Leasehold improvements	Total
	£000s	£000s	£000s	£000s	£000s	£000s
<b>Cost</b>						
At 1 January 2018	4,637	1,700	915	961	20	8,233
Additions	-	66	36	48	-	150
<b>At 31 December 2018</b>	<b>4,637</b>	<b>1,766</b>	<b>951</b>	<b>1,009</b>	<b>20</b>	<b>8,383</b>
<b>Depreciation</b>						
At 1 January 2018	1,198	1,090	816	849	20	3,973
Charge for the year	93	86	42	35	-	256
<b>At 31 December 2018</b>	<b>1,291</b>	<b>1,176</b>	<b>858</b>	<b>884</b>	<b>20</b>	<b>4,229</b>
<b>Net book value</b>						
At 31 December 2018	3,346	590	93	125	-	4,154
At 31 December 2017	3,439	610	99	112	-	4,260

**12 Debtors**

	2018 £000s	2017 £000s
Amounts owed by related entities	964	386
Trade debtors	80	80
Other debtors, prepayments and accrued income	620	498
Value Added Tax recoverable	144	172
	<b>1,808</b>	<b>1,136</b>

All amounts are due within 12 months of the balance sheet date.

**13 Creditors - amounts falling due within one year**

	2018 £000s	2017 £000s
Trade creditors	578	657
Accruals and deferred income	455	225
Payroll taxes and other creditors	289	255
Other creditors	45	85
	<b>1,367</b>	<b>1,222</b>

Included in the above figures is £11k of deferred income (2017: £5k), of which £4k relates to refundable deposits received for conference sales after the balance sheet date (2017: £5k) and £7k which relates to other deferrals (2017: Nil).

All income deferred at 31 December 2017 was recognised as income in 2018, and all deferred income included above relates to receipts in 2018.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

**14 Restricted Funds**

	<b>Total 2018 £000s</b>	<b>Total 2017 £000s</b>
<b>At 1 January</b>	-	-
Income	2,627	115
Expenditure	(2,569)	(115)
<b>At 31 December</b>	<b>58</b>	<b>-</b>

**15 Unrestricted Funds**

	<b>2018 £000s</b>			<b>2017 £000s</b>		
	<b>Designated funds</b>	<b>Undesignated funds</b>	<b>2018 £000s Total</b>	<b>Designated funds</b>	<b>Undesignated funds</b>	<b>2017 £000s Total</b>
<b>At 1 January</b>	<b>4,260</b>	<b>4,392</b>	<b>8,652</b>	<b>4,402</b>	<b>5,689</b>	<b>10,091</b>
Total income	-	9,901	9,901	-	10,014	10,014
Total expenditure	-	(10,473)	(10,473)	-	(11,453)	(11,453)
Movement between funds	(106)	106	-	(142)	142	-
<b>At 31 December</b>	<b>4,154</b>	<b>3,926</b>	<b>8,080</b>	<b>4,260</b>	<b>4,392</b>	<b>8,652</b>
<b>Represented by</b>						
Tangible fixed assets	4,154	-	4,154	4,260	-	4,260
Cash at bank and in hand	-	3,451	3,451	-	4,448	4,448
Other net current assets	-	475	475	-	(56)	(56)
	<b>4,154</b>	<b>3,926</b>	<b>8,080</b>	<b>4,260</b>	<b>4,392</b>	<b>8,652</b>

**Designated funds**

Designated funds comprise investments in fixed assets which enable the UK Section to carry out its work effectively. Such funds are not available for other use.

The movement between funds shown above which reduces Designated fund by £106k (2017: £142k) is a reflection of the reduction in net book value of fixed assets over the year.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

**16 Notes to the cash flow statement**

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

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
<b>Net expenditure for the year as per the statement of financial activities</b>	(514)	(1,439)
<b>Adjustments for:</b>		
Depreciation charges	256	256
Interest received	(13)	(4)
(Increase)/decrease in stock	(4)	6
(Increase) in debtors	(672)	(287)
Increase in creditors	145	19
<b>Net cash (used in) operating activities</b>	<b>(802)</b>	<b>(1,449)</b>

**Analysis of cash and cash equivalents**

	<b>1 Jan</b>	<b>Cash</b>	<b>31 Dec</b>
	<b>2018</b>	<b>flows</b>	<b>2018</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Cash in hand and at bank	<u>4,448</u>	<u>(939)</u>	<u>3,509</u>

The difference of £137k (2017: £110k) between the net cash used in operating activities and the change in cash in the year represents the net cash used in investing activities as shown in the cash flow statement.



**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2018**

**17 Related party transactions**

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

The UK Section 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.

Amnesty International European Institution Office is considered to be a related entity due to the the alignment of objectives and close relationships that exist within the Amnesty movement.

**Related entity balances**

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Due from the Trust	964	386

**Related entity transactions**

During the year the following transactions took place between the related entities:

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Restricted grants from the Trust	2,608	115
Charges made by the Trust for Human Rights Action Centre occupancy	(245)	(245)
Charges made to the Trust under the terms of a licence to use the Human Rights Action Centre	45	45
Charges made to the Trust for the Amnesty magazine	96	100
Contribution made to Amnesty International European Institutions Office	(295)	(311)
Donation of trading profits to the Trust under a Deed of Covenant	(50)	(100)

**18 Commitments under operating leases**

The following payments are committed to be paid in the future in respect of operating leases:

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
<b>Minimum lease payments due</b>		
No later than one year	557	515
Between 1 and 5 years	1,446	1,765
More than 5 years	3,900	4,205
	<b>5,903</b>	<b>6,485</b>

**Analysed between:**

Hire of office equipment	325	382
Other operating leases:		
Human Rights Action Centre	5,125	5,370
Shops	409	501
Offices (Belfast and Edinburgh)	44	232
	<b>5,903</b>	<b>6,485</b>