

Company No: 01735872

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Financial statements for the year ended 31 December 2019

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Financial statements for the year ended 31 December 2019

Contents

1	Legal and administrative details
2 - 5	Directors' Report and statement of Directors' responsibilities
6 - 20	Strategic Report
21 - 23	Report of the independent auditors
24	Statement of financial activities
25	Balance sheet
26	Cash flow statement
27 - 40	Notes forming part of the financial statements

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Financial statements for the year ended 31 December 2019

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

Eilidh Douglas - Chair ^(*)	Lucy Blake
Ruth Breddal - Chair ^(*,A,B) - resigned 28 June 2019	Thomas Sparks - resigned 8 May 2020
Sharon Lovell ^(E) - Vice Chair	Daren Nair ^(E)
Meredith Coombs - Treasurer ^(*,A,B)	James Lovatt ^(D) - resigned 28 June 2019
Thomas Chigbo ^(C)	David (Hugh) Sandeman ^(A)
Abigail Tuxworth-Grant ^(C)	Susan Jex ^(B)
Lisa Warren ^(*,A)	Barbara Giezek ^(D) - appointed 28 June 2019
Senthorun Raj ^(E)	Helen Horton - appointed 28 June 2019
Tom Harrison ^(D)	

* 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
Kerry Moscogiuri	Director of Supporter Campaigning and Communications
Rosie Chinchin	Director of Fundraising
Louise Harris	Director of Corporate Services - appointed 12 August 2019

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 Prescott Street, London, E1 8AZ
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 2019

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 a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty name and logo in the United Kingdom.

2. Governance and management

The 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 101,000 at 31 December 2019, 6,000 fewer than 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 2019

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

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** aims to improve the effectiveness of our human rights and campaigning work at a strategic level. It provides support and scrutiny on monitoring, evaluation and learning across our campaigns.

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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Directors' Report for the year ended 31 December 2019

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

- select suitable accounting policies and then apply them consistently;
- 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 2019, following the review of all other staff posts in 2018, the pay of the Executive Director was reviewed, 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 pay rate which will enable us to recruit and retain the key Executive Director position, and deliver our strategic goals. The UK Section is a Living Wage accredited employer, meaning all our staff and contractors are paid at least the Living Wage.

5. Covid-19

These financial statements report on a period before we knew about Covid-19. The virus emerged as we were in the process of producing these accounts. Both the activities of the UK Section in 2020 and the risks it faces have been impacted by the emergence of this virus. These risks have been assessed and the Directors consider that the going concern basis of accounting is appropriate.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Directors' Report for the year ended 31 December 2019

6. 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:

Eilidh Douglas, Chair
26 September 2020

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2019

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 rights holder, 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

The staff of the UK Section are 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 2019

3. Achievements and performance

Section 4 of the Strategic Report for the year ended 31 December 2019 sets out plans for 2020. This section reports our achievements and performance in 2019 against those plans.

Our Human Rights Priorities

a. I Welcome Campaign

What we said we would do in 2019: *We will work to secure the expansion of opportunities for family reunion in the UK; We will deliver Football Welcomes; We will evaluate the outcomes achieved by the I Welcome campaign and secure its legacy*

2019's Football Welcomes weekend saw the biggest ever celebration of refugees and football in the UK. In 2019, we saw the participation of clubs at all levels of the male and female formats of the game in the UK; in so doing, we have established Football Welcomes as a key date in the football calendar. We have instigated a strong message of welcome for refugees from football clubs across the country. We received positive testimony from those who participated in Football Welcomes activities, including from refugee participants and the clubs involved. One of Football Welcomes' longstanding supporters, an activist and PhD student researching the role of football in the lives of forced migrants in Leeds, believes the programme has had a transformational effect. He said:

Football Welcomes has morphed from simply trying to raise awareness of forced migrants through a week[end] of action to fundamentally changing how football clubs undertake their community outreach work. I firmly believe that both elements are equally as important, and Football Welcomes encapsulates this in a meaningful way that has a direct impact on the lives of forced migrants in the UK.

Throughout 2019, we continued to build the Families Together Coalition and campaign for a change to immigration rules that would allow children who are refugees to be joined by their families. The number of organisations who are members of the coalition grew to 52 and we led much of the public engagement activity. Unfortunately, political instability throughout the year severely impacted our ability to make progress and some of our supportive MPs lost their seats in the December 2019 general election.

Due to the decision to extend several strands of I Welcome, the evaluation of the campaign was delayed to 2020.

b. Human rights defenders (The Brave Campaign)

What we said we would do in 2019: *We will ensure that more people in the UK actively support Human Rights Defenders; We will work with the UK Government to secure strengthened, more coherent and strategic action to support human rights defenders; We will support and empower young human rights defenders in the UK*

In July 2019, the Foreign and Commonwealth Office (FCO) made public the Guidelines for Human Rights Defenders (HRDs). This is an important way to increase transparency (about what support the UK Government can provide to HRDs) and accountability (so the UK Section and others can hold the UK Government to account in regard to the support they offer HRDs). In the foreword of the published guidelines the UK Government and Minister for Human Rights affirm their commitment to HRDs and how they see them as agents for positive human rights change around the world.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2019

Publishing the Guidelines is a key achievement for our Brave advocacy strand and will lead to more HRDs being able to access support from the UK. The guidelines help to affirm the UK Government's commitments to HRDs and have also increased prominence of the issue. This has been achieved through behind the scenes lobbying, collaboration with other UK organisations working with HRDs, campaigning and activism by UK Section groups contacting their MPs throughout 2019. In addition, other Brave projects such as the Suffragette Spirit media project have increased visibility of HRDs in local and regional press, important for local advocacy with MPs.

The Rise Up project was initiated in 2019 and 20 young and diverse activists participated in two training weekends. Many of these activists have never engaged with us before but have a wide range of experiences and backgrounds. As a result of the training they have received, the Rise Up participants are developing their own strategies to campaign on human rights issues that concern them and their communities.

c. Human Rights in the UK

What we said we would do in 2019: *We will develop a strategy for Human Rights in the UK; We will act in defence of the Human Rights Act, Equality Act and the UK's adherence to the European Convention on Human Rights; We will increase human rights protections through opportunities presented by the Domestic Violence Bill and the Gender Recognition Act; We will work toward changing the restrictive and repressive laws on abortion in Northern Ireland and press for marriage equality*

A framework for our work on human rights in the UK was approved in 2019. Planning on our campaigns began in early 2020.

We still have a Human Rights Act, we are still in the European Convention on Human Rights and we still have the Equality Act. Due to political focus on Brexit throughout 2019, there was no immediate threat to the Human Rights Act and so public engagement on this campaign was extremely limited. However, we are aware that the current political climate signals a continued risk to this area.

We worked closely to support partner organisations, such as the Step Up Migrant Women (SUMW) coalition in their work on domestic abuse legislation. Our petition collected more than 20,000 signatures with many more gathered through Write for Rights. We lobbied throughout the year on the Domestic Abuse Bill, which was progressing well through Parliament until the General Election was called and it was dropped. However it is our understanding that the Domestic Abuse Bill will be carried through by government in the first half of 2020.

d. Crisis and tactical

What we said we would do in 2019: *We will build the capacity for human rights work of Syrian activists in the UK and elsewhere; We will campaign for the UK Government's suspension of arms transfers for use in Yemen; 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*

In 2019, we continued to work with four Syrian NGOs to develop their strategies, structure and operational plans. We worked with a leading NGO on justice and human rights, the Syrian Centre for Media and Freedom of Expression, to review and update their strategy. The organisation has undertaken strategic litigation work against senior Assad regime intelligence and security officials and various armed groups. In 2019, they helped to secure arrests of two ex-regime officials who will go on trial in 2020.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2019

e. Individuals at risk

What we said we would do in 2019: *We will deliver an impactful Write for Rights campaign; We will campaign in support of Nazanin Zaghari-Ratcliffe and the Istanbul 10; We will develop our skills to develop our own cases that support priority campaigns for our human rights work in the UK*

Key learnings from the evaluation of the 2018 Write for Rights Campaign informed the development and testing of a new model for Write for Rights in 2019. With this new approach, the individuals featured in the five priority cases were all consulted on their ideas for solidarity, which made the action more meaningful for each case. This year, the number of actions on the five priority cases exceeded previous years and outperformed the target for this year.

Our work on behalf of Nazanin Zaghari-Ratcliffe helped to keep her case visible to the FCO. We worked closely with Richard Ratcliffe throughout the campaign and our Mother's Day action was appreciated by him and Nazanin's family in Iran. The action generated considerable media coverage and received 20,000 signatures.

f. Human rights education (HRE)

What we said we would do in 2019: *We will reach 42,000 children and young people through our education activities; We will reach 7,500 adults through our education activities; 35,000 people will access our educational resources*

In 2019, we reached 34,000 children and young people through our human rights education activities. At the heart of our education work with children and young people are our volunteer educators. In 2019, our volunteer school speakers conducted 350 visits to schools and colleges throughout the UK and spoke to almost 31,000 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. The demand for speaker visits from schools in 2019 was lower than anticipated and we are seeking to understand why to inform future plans.

We also reached 5,000 adults through a Universal Declaration of Human Rights Massive Open Online Course (UDHR MOOC), staff-led training and the Speaker and Trainer Programmes. This number is below our target for 2019 but we have developed a new Activist Education Model and syllabus with the aim of increasing the number of activists participating in HRE activities delivered by our trainers. The model will be tested in 2020.

g. Women's human rights

Throughout 2019, we worked in close partnership with Mermaids to campaign on trans rights and in solidarity with trans people. Young trans people were selected as a Write for Rights case, working together with Mermaids and Gendered Intelligence to identify what solidarity would look like. We have been working to strengthen accountability for women's rights in the UK through the CEDAW (Convention on the Elimination of all Forms of Discrimination Against Women) review process. As a result of this work, we have been instrumental in pushing to set up a follow up process for the CEDAW Concluding Observations – there will now be a quarterly meeting coordinated by the Women's Resource Centre and the Equality and Human Rights Commission. This will contribute to improved sectoral understanding and coordination.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2019

h. Refugee and migrant rights

Our campaign and legal work on the prohibitively expensive fee charged to apply for a child to register as a British citizen resulted in a legal ruling from the High Court that the fee is unlawful and prevents many children from registering for citizenship. The current fee affects tens of thousands of children in the UK. Our partner in this case (Project for the Registration of Children as British Citizens) estimates there to be about 120,000 children in the UK without British citizenship, approximately 65,000 of whom were born here. The court found the Home Office to have acted unlawfully in setting the fee by failing to assess and take proper account of children's best interests in so doing.

We worked with the claimants to help identify and articulate the legal issues, assisted with legal research and provided witness evidence; and the Children's Human Rights Network led with media, campaigning and political advocacy in support of the litigation.

i. Economic affairs

During 2019, the UK Section has been amplifying concerns relating to the surveillance industry. Our briefing of Tom Watson MP on the use of spyware to infiltrate WhatsApp led to Parliamentary Questions that generated considerable media coverage around data breaches and their potential impacts on human rights defenders. We have contributed to greater scrutiny of the surveillance-based business models of Google and Facebook that threaten a range of human rights including the right to privacy, freedom of expression and opinion, and the right to non-discrimination.

Our work on Vedanta Resources, a UK registered mining company, and on access to remedy for victims of corporate abuse overseas, has contributed to a landmark decision by the UK Supreme Court in April 2019 to allow a case against the parent company to be taken in the UK by 2,000 claimants in Zambia. The judgement stated that a key factor in allowing the case to be heard in the UK was that companies can be held accountable for claims made in their global policies and published materials.

The UK Section's briefing of Peers on the Trade Bill continued during 2019, contributing to significant amendments that were secured in the House of Lords on the subject of Parliamentary scrutiny of future trade deals. However, the Bill was eventually shelved because of the General Election.

Our concerns around implementation of the Transparency in Supply Chain provision of the Modern Slavery Act 2015 were reflected in the May 2019 findings of an Independent Review commissioned by the Home Office, to which we made a submission. In response, the Government announced a number of measures to improve the effectiveness of this provision.

j. Military, security and policing

Despite a challenging political environment in 2019, our work on Military, Security and Policing continued to make progress in core areas. In June, we were part of a landmark legal ruling at the Court of Appeal, overturning a previous High Court judgement. It ruled that UK Government arms sales to Saudi Arabia were unlawful because it had failed to properly assess Saudi Arabia's compliance with international law in the Yemen Conflict when determining whether to grant new export licences. As a result, the Government was forced to stop approving new licences to Saudi Arabia pending a review of existing export licensing procedures to ensure that any future licences are approved on the correct legal basis. The litigation was brought jointly by the International Secretariat, Human Rights Watch and the UK Section, for which we made written submissions and provided credible research reports. We contributed

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2019

to the mobilisation of 56,000 members of the public who called on the government to stop selling arms to Saudi Arabia.

During 2019, progress was also made in strengthening international implementation of the Arms Trade Treaty (ATT). As part of this year's focus on strengthening the ATT's commitment to tackling Gender Based Violence (GBV), we delivered a workshop for central and eastern European states on GBV and export licensing. In August, at the 5th Meeting of state parties, states agreed to an enhanced series of measures aimed at improving gender considerations within the ATT.

Our work linking Taser use and the risks posed by the weapon continued to be widely covered in the media. We continued to be a core member of the National Stakeholder advisory group providing human rights advice to national police chief leads. We helped to strengthen Home Office controls over the deployment and use of less lethal weapons, including Taser, as well as providing human rights perspectives directly incorporated in the National Taser training modules. In short, every police officer trained to carry a Taser will hear directly from us about the core human rights issues around the use of the weapon.

As a continuation of our work on the Metropolitan Police's Gangs Matrix, we remained part of an advisory group inputting into the ongoing review of the Matrix, following both the Mayor's Office for Policing and Crime (MOPAC) Review and the Information Commissioner's Office enforcement notice detailing serious breaches in data protection. As part of this work, we gave written and oral evidence to the Home Affairs Select committee as part of their enquiry into the 20th Anniversary of the MacPherson Report and its stark conclusions on racial discrimination within the UK policing system.

Activities in Scotland and Northern Ireland

Scotland

We continued to support our priority campaigns by engaging and organising supporters in Scotland. We ran a second 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 two human rights defenders come to Scotland for three months' respite, training and networking. The Fellows received training to develop their own advocacy strategies and met with leading politicians at Holyrood and Westminster.

Despite delays to publishing draft Gender Recognition legislation in Scotland, we continued to work toward raising awareness and understanding among political actors at Holyrood of the human rights issues faced by people who are non-binary or trans. We took part in a joint event in the Scottish Parliament with LGBTI organisations, where politicians were invited to come to speak to trans people about their lived experience.

We continued to support Scottish human rights organisations, including through strengthening the capacity of the Human Rights Consortium Scotland, with an aim that it will become an independent organisation in 2020. During 2019 we held a joint event and seminar which included a keynote speech from the Lord Advocate of Scotland on the importance of NGOs supporting human rights litigation in Scotland.

Northern Ireland

In 2019, we achieved considerable human rights change in Northern Ireland when three pieces of legislation were passed and started to be implemented. These changes to the law will decriminalise

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2019

abortion in Northern Ireland, achieve equal marriage and help to redress historical institutional abuse. After securing historic legislative change at Westminster in July with both Houses voting strongly in favour of the changes for which we had been campaigning, the UK Government acted to implement that legislation at the end of 2019. These changes come after a long and ongoing programme of work on these issues by the UK Section alongside rightsholders and partner organisations at Westminster and Stormont, in the Courts and in media and public opinion.

We contributed to these changes through political advocacy, including drafting a key equal marriage bill amendment, online and on-the-streets activism, working with partners, encouraging favourable public consultation responses, media work and strategic litigation on abortion.

All three campaign successes were the result of long and multi-faceted campaigns, which involved many different campaign techniques and skills. Ultimately, we built and demonstrated enough public support and a strong evidence base for change, which we were then able to use to persuade MPs and Peers at Westminster to pass required legislation.

Fundraising and Foundations Strategies

Fundraising

At the end of December 2019, individual members of the UK Section stood at around 101,000. In comparison at December 2018, there were around 106,000 – a decrease of 4.7% which has resulted in a £0.2m decrease in income from members compared to 2018. We retained 90% of members active in 2018 and recruited around 5,400 new individual members during 2019.

In recent years, we have not invested substantially in the recruitment of new members. However, since 2017 we have invested in a series of digital recruitment campaigns, and during 2019 recruited new members through face to face fundraising. 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 launched the fundraising proposition project in 2019, to deliver a tangible and powerful case for support with proposition statements that demonstrate the impact of financial support, enabling us to better articulate why we need our members to fund our human rights work. In 2019 we also launched an innovation project which seeks to embed a culture of innovation for fundraising, and develop agile processes for developing and launching new products. Both projects will contribute towards diversifying our fundraising and growing income.

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2019

- 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.

During 2019, a review of fundraising compliance was completed. Following this review, several recommendations for improvements were made and have been incorporated into our ongoing fundraising compliance framework. As detailed above we have a documented policy, and a set of fundraising principles that guide our fundraising. Training and procedures are provided to enable staff to put the fundraising policy and principles into practice and to carry out fundraising activities in compliance with relevant legislation, regulation and the standards set out in the Code of Fundraising Practice.

Our supporter care team received a total of 301 complaints in relation to the UK Section and the Trust's fundraising activities in 2019 (2018: 105). Of these 2019 complaints, we identified that 42 relate directly to the Trust, 217 to the UK Section and a further 42 general fundraising complaints which could not be attributed to either entity. Comparative information for complaints related to the UK Section only is not available for 2018. The bulk of the fundraising complaints received by the Section were in relation to the membership rate rise. We have listened and responded to those complaints and will ensure lessons learned are applied to any future membership rate changes.

We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

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

In some instances, the objectives for 2019 set out in the 2018 Strategic Report relate to the activities of both the UK Section and the Trust.

Our Foundations

What we said we would do in 2019: *We will raise £12.3m income in the UK Section; we will recruit or reactivate just under 11,500 members; We will end 2019 with 105,000 members*

The income of the UK Section in 2019 was £13.9m. The improved fundraising performance was largely attributable to higher than anticipated grant income.

The UK Section recruited or reactivated around 5,500 financial supporters. The shortfall against target was attributable to a number of factors, including underperformance of face to face fundraising against budget, and less Digital recruits.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2019

As a result of this, the UK Section ended 2019 with around 101,000 financial supporters, 4,000 fewer than target.

What we said we would do in 2019: *We will engage with 1,111,000 people*

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 2019, The UK Section and Trust together engaged with 682,000 supporters (of which around 198,000 were financial supporters), an overall increase of 9% on 2018, but almost 40% below our target for 2019. The UK Section called for action on numerous cases through 2019, but none of those individual cases attracted mass support, as had been the case in recent years.

What we said we would do in 2019: *We will deliver a Political Strategy staff training programme to support its implementation*

In 2019, we did not have the capacity to deliver a staff training programme to support the implementation of the Political Strategy. However, the strategy was used to inform our advocacy work on Refugee Family Reunion, the FCO Guidelines and HRDs and our new MPs project.

What we said we would do in 2019: *We will participate in the first Amnesty International Global Assembly*

The UK Section participated in the Global Assembly in South Africa.

What we said we would do in 2019: *We will pilot projects that seek to increase and diversify the Amnesty International movement; We will develop a Youth Strategy; 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 our activists in their communities*

Due to delays in restructuring the Community Organising Team, this work was started but not completed. We have established a Steering Committee for the development of the youth strategy and have developed a model for piloting regional teams. This model will be tested in 2020.

Building our Capacity

What we said we would do in 2019: *We will roll out our approach to project management to all new projects; We will build the capacity of those who lead projects**

The UK Section and Trust approach to project management has been rolled out for all new projects. A quarter of all staff have been involved in capacity building activities, including role inductions. A Project Manager Forum was established for Project Managers to share effective practice and discuss challenges.

What we said we would do in 2019: *We will review and revise the quarterly reporting process so that it is more meaningful*

The quarterly report was reviewed and revised in 2019, making essential information required by decision makers more accessible and visible. Some targets and KPIs have also been reviewed and revised in line with new strategies.

What we said we would do in 2019: *We will enable all managers to participate in a culture and leadership development programme and continue to embed our Behavioural Commitments across the organisation; We will develop plans to take forward our work on equality, diversity and inclusion**

The Senior Management Team and Leadership Team participated in a Leadership Development Programme in 2019. Plans to take forward our work on equality, diversity and inclusion were not developed due to the prioritisation of our work on Wellbeing.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2019

What we said we would do in 2019: *We will continue to seek ways of increasing membership participation in our decision-making*

2,187 votes were cast at the 2019 AGM. This was at 42% of 2018 levels and 25% of the 2015 baseline (8,580). The fall is mainly attributable to the drop in turnout for the Board elections. We must focus on communications as a means of trying to halt the decline in participation. More positively, 2019 marked the first time that we have held a Board election in two consecutive years since 2012

What we said we would do in 2019: *We will replace our intranet; We will refresh our IT infrastructure; We will improve our human resources IT systems*

Projects to implement this work were initiated in 2019, but not completed.

4. Plans for future periods

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

Our Human Rights Priorities	What we will do in 2020
Protecting the rights of refugees	<ul style="list-style-type: none"> • We will conduct an external evaluation of the I Welcome Campaign • We will advocate for an expansion of refugee family reunion rules • We will develop the long-term sustainability of the Families Together coalition
Protecting the space for civil society and Human Rights Defenders (HRDs)	<ul style="list-style-type: none"> • We will engage 350,000 people in the UK to support human rights defenders around the world • We will develop a compelling case and advocate for the UK Government to have a consistent and strategic approach to protect HRDs • We will train and enable HRDs to become effective advocates and campaigners for human rights issues that concern them
Ensuring that human rights are respected, protected and promoted in the UK	<ul style="list-style-type: none"> • We will defend the Human Rights Act, Equality Act and the UK's adherence to the European Convention on Human Rights • We will work with women's organisations to ensure equal protection for migrant women in the Domestic Abuse Bill • We will develop research and campaign on an issue related to homelessness • We will develop a strategy for our human rights work in the UK
Responding to human rights crises	<ul style="list-style-type: none"> • We will work with Syrian Human Rights activists and develop their capacity to be more effective • We will campaign for the UK Government to acknowledge the harm caused to Palestinians by the illegal Israeli settlements; we will work towards the banning of products produced in those settlements.
Protecting individuals at risk	<ul style="list-style-type: none"> • We will deliver an impactful Write for Rights Campaign, drawing on what we have learnt in 2019 • We will prioritise work in support of Nazanin Zaghari-Ratcliffe, the Tehran 3 and Yiliyasijiang Reheman. • We will develop activists' skills and capability to achieve human rights impact through case campaigning

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2019

Educating people about their human rights	<ul style="list-style-type: none"> • We will develop a new HRE strategy and quality assurance framework • We will increase the number of children, young people and adults who understand their human rights • We will launch our Activist Education Model
Our Foundations	
Increasing the impact of the Amnesty movement in the UK	<ul style="list-style-type: none"> • We will establish a BAME and Disability Rights Networks • We will start to deliver our youth strategy • We will pilot regional teams in three regions of the UK
Growing our financial resources	<ul style="list-style-type: none"> • We will raise £13.7m income
Connecting more people to human rights	<ul style="list-style-type: none"> • We will increase the number of people who connect to human rights through the UK Section
Ensuring political analysis informs our work	<ul style="list-style-type: none"> • We will work to reach out to and engage all newly elected MPs.
Playing a full role in the international movement	<ul style="list-style-type: none"> • We will support the participation of UK Section delegates, including a UK Section youth delegate, in the 2020 Global Assembly
Building our capacity	
Being innovative in what we do	<ul style="list-style-type: none"> • We will continue to embed our innovation methodology through individual projects and by training staff to use innovation methodology in their work.
Enhancing our campaign and project management	<ul style="list-style-type: none"> • We will continue to support induction and training in our approach to project management. • We will provide project mentoring and coaching support to Project Managers and Sponsors.
Assessing our impact, evaluating and learning	<ul style="list-style-type: none"> • We will embed monitoring, evaluation and learning into projects using our approach to project management
Developing our people and culture	<ul style="list-style-type: none"> • We will equip people managers to manage their teams confidently and effectively by providing a Management Development programme and ongoing coaching. • We will also work to streamline our HR processes by developing an integrated HR system and providing staff with the training to use it. • We will prioritise our work on Equality, Diversity and Inclusion by ensuring we have the right internal capacity, and setting out a clear set of priorities to be delivered.
Enhancing our governance	<ul style="list-style-type: none"> • We will increase participation in our democratic decision making by enabling Section members to participate in the AGM from remote locations in real time
Deploying technology effectively	<ul style="list-style-type: none"> • We will ensure that we have a stable technological foundation by delivering a new Storage Area Network and replace network switches. • We will also upgrade internal servers and our intranet.
Safeguarding	<ul style="list-style-type: none"> • We will develop our safeguarding strategy and address the gaps in our current policies and processes. • Key safeguarding leads will be trained so that they understand our safeguarding systems and are confident to use them.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2019

5. Financial review

The Directors have voluntarily adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" second edition, issued in 2019, in preparing the annual report and financial statements of the company as they consider this to be the most appropriate format for the organisation's activities.

The accounts show a deficit for the year of £0.5m which is unchanged from the amount of the 2018 deficit.

Income has increased by £1.4m on 2018 levels to £13.9m in 2019. This is mainly due to an increase in grants income from the Trust. These grants were restricted to areas of the UK Section's human rights work which aligned with the Trust's charitable objects, including for our work on: refugees; individuals at risk; human rights defenders; responding to the crisis in Syria; human rights education work; and our work to promote human rights.

There was an increase in income from other trading activities of £0.3m from 2018. A large part of this increase was income from our network of shops, with a new opening in north London and a full year of trading for the Norwich shop both contributing. There was also an increase in income from corporate relationships, with a multi-year sponsorship of *Rise Up*, our youth activism programme, secured.

Staff costs increased significantly in 2019, with a large part of that increase attributable to increases in head count. We used fixed term posts to increase workforce capacity, and bring in the required skills to meet our strategic objectives, whilst limiting our longer term cost commitments.

Free reserves at 31 December 2019 were £3.3m, which is a decrease of £0.6m on 2018, but remains within 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 Covid-19 global crisis has impacted the UK Section in the period following the balance sheet date but before these accounts are signed. Planned activities have been adapted and changed as the UK Section reacts to human rights issues associated with the Covid-19 pandemic. The fundraising environment has also been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed, including sales in our network of second hand bookshops. Our members have maintained their regular payments, with lower cancellation rates in comparison to the past 3 years in the period April to June, and the Trust has continued to make significant grant payments to the Section to fund our work. That highly valued support has helped limit the overall financial impact of Covid-19.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2019

A degree of uncertainty remains. The UK Section is not insulated from the health of the UK economy, and the longer term impact of Covid-19 on the economy is currently unclear. We have undertaken extensive scenario planning to ensure that we can adopt financially sustainable plans against a range of fundraising outcomes. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments that could follow the Covid-19 pandemic.

The staff and volunteers have been largely able to carry on their work remotely, with a great effort made to update our IT infrastructure in early March 2020, ahead of the offices closing for Covid-19 reasons later that month. Whilst some roles have been more impacted than others, through online collaboration tools our Board and governance committees, senior management, and most of our staff and volunteers have remained operational. Financial controls have been adapted to remote working, with regular review by a newly established finance and risk monitoring group of senior staff.

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

Risk	Plans and strategies to manage risks
<p>Strategy and Impact – are we delivering the strategy and impact in order to meet our vision?</p>	<ul style="list-style-type: none"> • We have a clear strategy for the period 2016 to 2020, and will be developing the next strategic plan throughout 2020. • We report quarterly against strategic objectives through a suite of key performance indicators. • Monitoring, evaluation and impact assessment systems are being continually developed.
<p>Financial sustainability – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> • We have a fundraising strategy which supports income growth, and have constrained fixed cost commitments while we assess returns on fundraising investments. • We have reviewed the reserves policy which is linked to these risks and is reviewed annually. • A more sustainable international funding framework has significantly improved our long-term financial sustainability. • Robust budgeting, forecasting and long-term financial planning processes are in place.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2019

<p>Reputation – are we delivering the strategy in a way which safeguards our reputation?</p>	<ul style="list-style-type: none"> • We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, approval of fundraising and campaign communications, procurement, investment, data protection and social media. • We have an established crisis communications group with significant experience of effectively managing response to reputational risk. • We have an established on-call media team.
<p>Governance – do our governance arrangements support our strategic delivery whilst ensuring that they are fit-for-purpose?</p>	<ul style="list-style-type: none"> • International movement core standards reporting ensures our compliance with relevant movement core standards. • We have an on-going programme of work to formalise operational and compliance aspects the UK Section.
<p>Statutory and Regulatory Compliance – do we meet all compliance obligations relevant to the delivery of our strategy?</p>	<ul style="list-style-type: none"> • We monitor and manage all material compliance aspects relevant to the delivery of our strategy. • There is a programme of internal audit and we have undertaken pieces of work to ensure compliance in specific areas. • We have completed significant workstreams around ensuring data protection and fundraising compliance.
<p>People – 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"> • We work closely with staff and have a number of formal fora within which staffing issues are discussed. • We have a People and Culture strategy and suite of policies that ensure we are exercising our duty of care. • 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. • A Head of Safeguarding has been recruited and has formed a safeguarding plan for the organization and is now leading on the implementation of key parts of this work. • We are developing a leadership/staff development programme, with all senior staff receiving leadership training in 2019, and all other people managers to undergo training in 2020.

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2020 we are conducting a review of our risk management and compliance framework.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2019

7. Reserves policy

As at 31 December 2019 unrestricted funds totalled £7.3m (2018: £8.1m). This comprises:

- £4.1m (2018: £4.2m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £3.3m (2018: £3.9m) 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 2019 the level of free reserves was within this range, at £3.3m. The UK Section plans to make a £0.9m surplus in 2020, and then move to break even budgets thereafter, to maintain free reserves within the target range. The Board considers that the UK Section's level of free reserves within its target range places it in a strong position to meet the emergent financial risks associated with the virus.

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 2019 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, incorporating the Strategic report, is now approved by the Board and signed on its behalf by:

Eilidh Douglas, Chair

26 September 2020

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Auditor's report for the year ended 31 December 2019

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 2019 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 2019 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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Auditor's report for the year ended 31 December 2019

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 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' 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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Auditor's report for the year ended 31 December 2019

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.

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 2019

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2019 £000's	2019 £000's	2019 £000's	2018 £000's
Income from:					
Subscriptions, donations and grants	3	8,029	3,774	11,803	10,669
Publications and materials	4	155	-	155	226
Other trading activities	5	1,787	135	1,922	1,575
Investment and other income	6	60	-	60	58
Total income		10,031	3,909	13,940	12,528
Expenditure on:					
Raising funds	3	2,591	434	3,025	2,370
Other trading activities	5	1,871	-	1,871	1,570
		4,462	434	4,896	3,940
Pursuit of objectives					
Promotion of human rights	7	5,176	3,195	8,371	8,103
Investment in activist recruitment	7	1,134	-	1,134	999
Total expenditure in pursuit of objectives		6,310	3,195	9,505	9,102
Total expenditure		10,772	3,629	14,401	13,042
Net (expenditure) / income		(741)	280	(461)	(514)
Reconciliation of funds					
Total funds brought forward	14,15	8,080	58	8,138	8,652
Total funds carried forward	14,15	7,339	338	7,677	8,138

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 40 form part of these financial statements. Analysis by fund of the 2018 income and expenditure comparatives is shown in notes 3 to 7.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Balance sheet at 31 December 2019

	Note	2019 £000's	2018 £000's
Fixed assets			
Tangible fixed assets	11	4,065	4,154
Current assets			
Debtors	12	1,223	1,808
Stock		33	34
Cash at bank and in hand		3,676	3,509
		<u>4,932</u>	<u>5,351</u>
Creditors: amounts falling due within one year	13	<u>(1,320)</u>	<u>(1,367)</u>
Net current assets		3,612	3,984
Total net assets		<u>7,677</u>	<u>8,138</u>
Funds			
Restricted	14	338	58
Unrestricted			
Undesignated	15	3,274	3,926
Designated	15	4,065	4,154
Total funds		<u>7,677</u>	<u>8,138</u>

Approved by the Board and signed on its behalf by:

Meredith Coombs, Treasurer
26 September 2020

Company number: 01735872

The notes on pages 27 to 40 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Cash flow statement for the year ended 31 December 2019

	Note	2019 £000's	2019 £000's	2018 £000's	2018 £000's
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	16		341		(802)
Cash flows from investing activities					
Interest received	6	15		13	
Payments to acquire tangible fixed assets	11	<u>(189)</u>		<u>(150)</u>	
Net cash (used in) investing activities			(174)		(137)
Change in cash and cash equivalents in the year	16		<u>167</u>		<u>(939)</u>
Cash and cash equivalents at the beginning of the year	16		3,509		4,448
Cash and cash equivalents at the end of the year	16		<u>3,676</u>		<u>3,509</u>

The notes on pages 27 to 40 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2019

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

The UK Section constitutes a public benefit entity as defined by FRS102.

Going Concern

The Covid-19 global crisis has impacted the UK Section in 2020. Planned activities have been adapted and changed as the UK Section reacts to human rights issues associated with the Covid-19 pandemic. The fundraising environment has also been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed, including sales in our network of second hand bookshops.

To date our members have maintained their regular payments, with lower cancellation rates in comparison to the past 3 years, and grant income has also increased. That highly valued support has helped limit the overall financial impact of Covid-19. However, in 2020 we anticipate around 6% lower income than 2019. Our expenditure in 2020 has fallen at the same time, in part because Covid-19 has impacted our operations including preventing a physical annual general meeting and national conference. We are also actively looking at possibilities to defer non critical expenditure and to reduce the scope of current projects to reduce costs. We expect to make further changes to reduce our costs during the remainder of 2020 and into 2021.

The UK Section is not insulated from the health of the UK economy, and the longer term impact of Covid-19 on the economy remains uncertain. We have undertaken extensive scenario planning to ensure that we can adopt financially sustainable plans, which outline how we would adapt our operations across a range of fundraising outcomes, which anticipate income in 2021 between 10% and 30% lower than 2019.

Given the strength and liquidity of the balance sheet, and the ability of the UK Section to control its costs, the Directors believe that, while uncertainties exist, this does not pose a material uncertainty that would cast doubt on the UK Section’s ability to continue as a going concern. The Directors therefore consider it appropriate to prepare the accounts on a going concern basis.

2 Accounting Policies - continued

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.

Donated services and facilities are included as 'Grants received' at their estimated value to the UK Section when received, and allocated to the appropriate expenditure category at the same value.

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.

Estimates and Judgements

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

Whilst the emergence of the Covid-19 virus in the UK after the balance sheet date will have an impact on future operations, we do not consider it to be either an adjusting or non-adjusting event, as there has been no material loss in the value of assets or liabilities subsequent to the reporting date.

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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2019

2 Accounting Policies - continued

Fixed assets

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

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 2019

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

	Unrestricted 2019 £000s	Restricted 2019 £000s	Total 2019 £000s	Total 2018 £000s
Subscriptions and donations from supporters and members	7,833	-	7,833	8,042
Grants received (see note 3.1 for analysis of restricted funds)	196	3,774	3,970	2,627
	8,029	3,774	11,803	10,669
Expenditure on raising funds				
Supporter recruitment	1,701	434	2,135	1,498
Supporter care	541	-	541	557
General fundraising	349	-	349	315
	2,591	434	3,025	2,370
Net income from fundraising	5,438	3,340	8,778	8,299

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 Grants received are gifts in kind of £196k (2018 - £nil) representing advertising services provided free of charge.

Included within the expenditure on raising funds is £679k (2018: £655k) of apportioned support costs, as described in note 8.

In 2018 Grants received comprised £2,627k of restricted income.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Notes forming part of the financial statements for the year ended 31 December 2019

3.1 Analysis of restricted funds received	2019	2018
Restricted grants received	£000's	£000's
Individuals at risk	-	1
Nations and regions	81	124
Refugee programme	45	30
Northern Ireland abortion campaign	155	19
Football welcomes	46	-
	327	174
Grant from the Trust for the promotion of human rights	3,447	2,453
Total restricted funds received	3,774	2,627

4 Publications and materials	2019	2018
	£000s	£000s
Income from human rights publications and campaigning materials	155	226
	155	226

5 Other trading activities

	Income	Expenditure	Net income/ (expenditure)	Income	Expenditure	Net income/ (expenditure)
	2019	2019	2019	2018	2018	2018
	£000s	£000s	£000s	£000s	£000s	£000s
Shops	928	1,151	(223)	824	985	(161)
Sales	124	101	23	134	92	42
Conferencing	326	261	65	282	232	50
Corporate relationships	136	1	135	7	-	7
Royalties	18	5	13	6	12	(6)
Community fundraising	152	115	37	150	90	60
Events	59	181	(122)	28	159	(131)
Appeals	179	56	123	144	-	144
	1,922	1,871	51	1,575	1,570	5

Included in expenditure on other trading activities is £497k (2018: £432k) 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.

Corporate relationships income includes £135k which is restricted to fund the Rise Up programme. There was no restricted income in Other trading activities in 2018.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Notes forming part of the financial statements for the year ended 31 December 2019

6 Investment and other income			2019	2018
			£000s	£000s
Investment income - interest receivable			15	13
Rental income			45	45
Total investment and other income			60	58

7 Expenditure in pursuit of objectives	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£000s	£000s	£000s	£000s
Promotion of human rights				
Production and distribution of human rights publications and campaigning materials	829	431	1,260	1,208
Media	417	322	739	664
Individuals at risk	90	241	331	350
Human rights education	191	342	533	553
Policy	321	489	810	860
Amnesty in the community	376	139	515	575
Nations and regions	513	135	648	644
Refugees and asylum	281	257	538	557
Women's human rights	66	33	99	91
Grants to AI Sections	501	-	501	295
Youth activism	137	85	222	215
Country campaigning	170	94	264	292
Corporate and social responsibility	98	22	120	116
Security and human rights	81	19	100	105
Human Rights Act	272	84	356	262
Human rights defenders	46	116	162	166
Campaigns and activism support	787	386	1,173	1,150
	5,176	3,195	8,371	8,103
Investment in activist recruitment	1,134	-	1,134	999
Total expenditure in pursuit of objectives	6,310	3,195	9,505	9,102

Included in the promotion of human rights is £1,940k (2018: £1,902k) of apportioned support costs and in Investment in activist recruitment is £285k (2018: £272k) of apportioned support costs (see note 8).

Expenditure on the promotion of human rights in 2018 includes a total of £2,569k restricted expenditure. This was expended on the following activities: The promotion of human rights in furtherance of the Trust's charitable objectives £2,453k, Nations and regions £109k, Refugees and asylum £6k, Individuals at risk £1k.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2019

8 Support costs

	2019	2018
	£000s	£000s
Staff costs	949	793
Staff and volunteer training and welfare	367	347
Premises costs	904	877
Recoverable VAT	(17)	(31)
Depreciation	278	256
Auditors - Audit fees	18	19
- Other services	2	2
Other support costs	630	679
Governance	270	319
Total support costs	3,401	3,261

	2019	2018
	£000s	£000s
Apportionment of support costs		
Raising funds	679	655
Other trading activities	497	432
Promotion of human rights	1,940	1,902
Investment in activist recruitment	285	272
Total support costs apportioned	3,401	3,261

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments. Included within support costs are operating lease costs of £645k (2018: £557k).

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 2019

9 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 259 staff were employed during 2019 (2018: 241).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 209 in 2019 (2018: 202). The full time equivalent number of staff employed in 2019 was 196 (2018: 183).

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.

	2019	2018
	£000s	£000s
Wages and salaries	5,889	5,157
Back-paid wages and salaries	18	307
Social security costs	643	598
Pension costs	437	378
Redundancy costs	140	-
Ex-gratia payments	-	120
	7,127	6,560

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. In 2019 the final one-off back dated payment in relation to this review was made to one member of staff.

Redundancy costs in 2019 are in respect of payments made to seven staff members.

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 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 2019

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
Expenditure on raising funds	75	34	1,639
Other trading activities	22	17	670
Human rights campaigning	78	68	3,849
Support	31	16	969
	206	135	7,127

Of the 259 staff employed during 2019, there were 256 staff who had a part of their time apportioned to the UK Section (2018: 231). The full time equivalent number of staff apportioned to the UK Section was 135 full-time posts (2018: 120). The average number of employees apportioned to the UK Section for 2019 was 206 (2018: 194).

Emoluments of employees

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

£ 000s	2019 Total numbers	2018 Total numbers
0 - 60	241	212
60 - 70	9	13
70 - 80	2	1
80 - 90	-	1
90 - 100	3	-
100 - 110	-	4
140 - 150	1	-
	256	231

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 pushed 3 additional employees into the £100k - £110k emoluments range. A one-off back payment in 2019 pushed one employee into the £140k - £150k 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 2019 total £566,432 (2018: £610,715). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 54% in total are apportioned to the UK Section. In 2018 back-payments of £95k were made to four of the key management personnel. In 2019 a back-payment of £29k was made to one of the key management personnel.

Directors' remuneration

None of the Directors received any remuneration during the year (2018: £nil). During 2019, out of pocket travel expenses totalling £5,664 were reimbursed to 8 Directors (2018: £6,061 to 11 Directors).

Directors and Officers Liability Insurance cover was in place at an annual premium of £2k (2018: £2k).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Notes forming part of the financial statements for the year ended 31 December 2019

10 Taxation

No tax charge arose in respect of 2019 or 2018 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

	2019	2018
	£000s	£000s
Loss on ordinary activities before tax	<u>(461)</u>	<u>(514)</u>
Loss on ordinary activities at the standard rate of corporation tax in the UK of 19% (2018 - 19%)	(88)	(98)
Effects of:		
Net non-taxable income	43	76
Changes in tax rates	5	3
Deferred tax not recognised	<u>40</u>	<u>19</u>
Total tax charge	<u>-</u>	<u>-</u>

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

	2019	2018
	£000s	£000s
Deferred tax asset - not recognised in the accounts		
Deferred tax at 17%		
Balance at 1 January	(157)	(138)
Movement	<u>(40)</u>	<u>(19)</u>
Balance at 31 December	<u>(197)</u>	<u>(157)</u>
The year end unprovided deferred tax asset comprises	£000s	£000s
Accelerated capital allowances	89	102
Losses available to carry forward	(286)	(258)
Other timing differences	<u>(-)</u>	<u>(1)</u>
	<u>(197)</u>	<u>(157)</u>

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2019

11 Tangible fixed assets

	Leasehold land and buildings	Plant & machinery	Computer equipment & infrastructure	Office equipment	Leasehold improvements	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Cost						
At 1 January 2019	4,637	1,766	951	1,009	20	8,383
Additions	-	23	43	123	-	189
At 31 December 2019	4,637	1,789	994	1,132	20	8,572
Depreciation						
At 1 January 2019	1,291	1,176	858	884	20	4,229
Charge for the year	93	89	52	44	-	278
At 31 December 2019	1,384	1,265	910	928	20	4,507
Net book value						
At 31 December 2019	3,253	524	84	204	-	4,065
At 31 December 2018	3,346	590	93	125	-	4,154

12 Debtors

	2019 £000s	2018 £000s
Amounts owed by related entities	7	964
Trade debtors	194	80
Other debtors, prepayments and accrued income	896	620
Value Added Tax recoverable	126	144
	1,223	1,808

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

13 Creditors - amounts falling due within one year

	2019 £000s	2018 £000s
Trade creditors	387	578
Accruals and deferred income	557	455
Payroll taxes and other creditors	326	289
Other creditors	50	45
	1,320	1,367

Included in the above figures is £14k of deferred income (2018: £11k), of which £2k relates to refundable deposits received for conference sales after the balance sheet date (2018: £4k) and £12k which relates to other deferrals (2018: £7k).

All income deferred at 31 December 2018 was recognised as income in 2019, and all deferred income included above relates to receipts in 2019.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2019

11 Tangible fixed assets

	Leasehold land and buildings	Plant & machinery	Computer equipment & infrastructure	Office equipment	Leasehold improvements	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Cost						
At 1 January 2019	4,637	1,766	951	1,009	20	8,383
Additions	-	23	43	123	-	189
At 31 December 2019	4,637	1,789	994	1,132	20	8,572
Depreciation						
At 1 January 2019	1,291	1,176	858	884	20	4,229
Charge for the year	93	89	52	44	-	278
At 31 December 2019	1,384	1,265	910	928	20	4,507
Net book value						
At 31 December 2019	3,253	524	84	204	-	4,065
At 31 December 2018	3,346	590	93	125	-	4,154

12 Debtors

	2019 £000s	2018 £000s
Amounts owed by related entities	7	964
Trade debtors	194	80
Other debtors, prepayments and accrued income	896	620
Value Added Tax recoverable	126	144
	1,223	1,808

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

13 Creditors - amounts falling due within one year

	2019 £000s	2018 £000s
Trade creditors	387	578
Accruals and deferred income	557	455
Payroll taxes and other creditors	326	289
Other creditors	50	45
	1,320	1,367

Included in the above figures is £14k of deferred income (2018: £11k), of which £2k relates to refundable deposits received for conference sales after the balance sheet date (2018: £4k) and £12k which relates to other deferrals (2018: £7k).

All income deferred at 31 December 2018 was recognised as income in 2019, and all deferred income included above relates to receipts in 2019.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2019

14 Restricted Funds

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 3,5 and 7.

Restricted fund balances at 31 December comprised:

	2019	2018
	£000s	£000s
Grant from the Trust for the promotion of human rights	63	-
Northern Ireland abortion campaign	130	11
Human rights defenders	84	-
Football welcomes	36	-
Nations and regions	6	24
Refugee programme	19	23
	338	58

Restricted fund total movements:

	2019	2018
	£000s	£000s
At 1 January	58	-
Income	3,909	2,627
Expenditure	(3,629)	(2,569)
At 31 December	338	58

15 Unrestricted Funds

	2019	2019	2019	2018	2018	2018
	£000s	£000s	£000s	£000s	£000s	£000s
	Designated funds	Undesignated funds	Unrestricted funds	Designated funds	Undesignated funds	Unrestricted funds
			Total			Total
At 1 January	4,154	3,926	8,080	4,260	4,392	8,652
Total income	-	10,031	10,031	-	9,901	9,901
Total expenditure	-	(10,772)	(10,772)	-	(10,473)	(10,473)
Movement between funds	(89)	89	-	(106)	106	-
At 31 December	4,065	3,274	7,339	4,154	3,926	8,080

Represented by

Tangible fixed assets	4,065	-	4,065	4,154	-	4,154
Cash at bank and in hand	-	3,338	3,338	-	3,451	3,451
Other net current assets / (liabilities)	-	(64)	(64)	-	475	475
	4,065	3,274	7,339	4,154	3,926	8,080

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 funds by £89k (2018: £106k) 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 2019

16 Notes to the cash flow statement

Reconciliation of net expenditure to net cash flow from operating activities

	2019	2018
	£000s	£000s
Net expenditure for the year as per the statement of financial activities	(461)	(514)
Adjustments for:		
Depreciation charges	278	256
Interest received	(15)	(13)
Decrease/(increase) in stock	1	(4)
Decrease/(increase) in debtors	585	(672)
(Decrease)/increase in creditors	(47)	145
Net cash provided by / (used in) operating activities	341	(802)

Analysis of cash and cash equivalents

	1 Jan	Cash	31 Dec
	2019	flows	2019
	£000s	£000s	£000s
Cash in hand and at bank	<u>3,509</u>	<u>167</u>	<u>3,676</u>

The difference of £174k (2018: £137k) 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 2019

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

	2019	2018
	£000s	£000s
Due from the Trust	7	964

Related entity transactions

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

	2019	2018
	£000s	£000s
Restricted grants from the Trust	3,572	2,608
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	91	96
Additional Voluntary Contribution to Amnesty International Limited for research into human rights violations	(250)	-
Contribution made to Amnesty International European Institutions Office	(251)	(295)
Donation of trading profits to the Trust under a Deed of Covenant	-	(50)

18 Commitments under operating leases

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

	2019	2018
	£000s	£000s
Minimum lease payments due		
No later than one year	647	557
Between 1 and 5 years	1,711	1,446
More than 5 years	3,655	3,900
	6,013	5,903
Analysed between:		
Hire of office equipment	348	325
Other operating leases:		
Human Rights Action Centre	4,880	5,125
Shops	534	409
Offices (Belfast and Edinburgh)	251	44
	6,013	5,903