

Company No: 01735872

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Financial statements for the year ended 31 December 2020

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Financial statements for the year ended 31 December 2020

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AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Financial statements for the year ended 31 December 2020

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 ^(*)

Sharon Lovell ^(E) - Vice Chair

Meredith Coombs - Treasurer ^(*,A,B)

Thomas Chigbo ^(C)

Abigail Tuxworth-Grant ^(C)

Lisa Warren ^(*,A)

Senthorun Raj ^(E)

Tom Harrison ^(D)

Lucy Blake

Thomas Sparks - resigned 8 May 2020

Daren Nair ^(E) - resigned 2 March 2021

David (Hugh) Sandeman ^(A) - resigned 28 April 2021

Susan Jex ^(B)

Barbara Giezek ^(D) - resigned 7 May 2021

Helen Horton

* 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

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, 1 Balloon Street, Manchester, M60 4EP

Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

External auditors

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

Solicitors

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Directors' Report for the year ended 31 December 2020

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 97,500 at 31 December 2020, 3,500 fewer than at 31 December 2019.

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 2020

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. It oversees the internal and external audit processes. 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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Directors' Report for the year ended 31 December 2020

they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- 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.

5. Thank you

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

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

Eilidh Douglas, Chair

Date: 5 June 2021

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2020

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.

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Strategic Report for the year ended 31 December 2020

3. Achievements and performance

In March 2020, the COVID pandemic started to grip the United Kingdom. AIUK recognised that the crisis was not only one of health and economy but at a fundamental level, a global and UK human rights crisis that would also have a profound impact on AIUK operations. In response, the Senior Management Team agreed a new set of priorities for the crisis period.

Section 4 of the Strategic Report for the year ended 31 December 2019 set out our plans for 2020. This section reports our achievements and performance in 2020 against those plans and indicates where plans were changed and priorities shifted to respond to the COVID pandemic.

Our Human Rights Priorities

a. I Welcome Campaign

What we said we would do in 2020: *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*

The external evaluation of the I Welcome Campaign was completed and disseminated in Q3 2020. External dissemination materials were shared with activists in February 2021.

We secured additional funding for the Families Together Campaign Coordinator to continue into 2021. Hosting for the role will be moved to the Refugee Council.

b. Human Rights Defenders (The Brave Campaign)

What we said we would do in 2020: *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*

Our work to engage the UK public to support HRDs continued throughout 2020. One of our largest projects this year was Pride Inside, which celebrated Pride, LGBTI+ Human Rights Defenders and activism and showed solidarity with LGBTI community and UK LGBTI organisations at a time when physical Pride events could not take place due to COVID-19. We created a platform that spread this message and felt inclusive - supporting other charities who because of COVID may not have the opportunity or resource to run events, such as Para Pride, UK Black Pride, Gendered Intelligence and Stonewall. We gave these brilliant charities support and a platform to celebrate and share their own important campaign messaging. The project delivered more than 30 online events and developed partnerships with many small organisations and HRDs.

During 2020, we conducted research for a report (launched in January 2021) that recommends a UK Government strategic approach to Human Rights Defenders and outlines what should be included in a coherent strategy. For the report, we conducted interviews with 82 HRDs in seven countries (Colombia, Egypt, Russia, Philippines, Zimbabwe, Libya and Afghanistan). The report and its recommendations will create a baseline for components of a strategy informed by human rights principles and informed by rights holders and Amnesty partner organisations.

AIUK initiated and delivered the Rise Up project for 18 activists aged 16-24, specifically for those from outside our usual constituencies. The project involved a series of training weekends covering both theory and practical skills. Due to Covid-19, the final training weekend was replaced by a series of online workshops. AIUK also developed an online network to provide ongoing support between sessions, as well as offering mentoring opportunities. The project evaluation demonstrated how activists who participated in Rise Up have increased skills, knowledge, understanding and confidence to campaign on human rights issues. Participants from

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diverse backgrounds were more empowered to see themselves as change makers, feel inspired and prepared to campaign on issues that most concern them. Some have already begun to put this into practice. The project will continue in 2021.

c. Human Rights in the UK

What we said we would do in 2020: *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*

Progress towards launching a campaign to defend the Human Rights Act paused in the first half of 2020 while we responded to the COVID pandemic. At the end of 2020, we still had the Human Rights Act, but we saw increased efforts to remove or limit the act. The Overseas Operations Bill is progressing through Parliament and a panel designed to look at the Act was formally announced in early December. We have started to campaign on the Overseas Operations Bill which is part of the attack on the Human Rights Act. We will continue this work in 2021.

Plans for developing a standalone strategy for our human rights in the UK campaigning were changed as work was undertaken to develop the next Amnesty UK Strategy for 2022-2030. Members of the Human Rights in the UK campaign group actively contributed to the development of the new strategic and specific UK human rights outcomes will be integrated into the new strategy.

Our plans to develop research and to campaign on homelessness were postponed to 2021 due to a recognised need to respond to the Human Rights violations arising in the UK from COVID-19. The UK Section collaborated with the IS to campaign on its report on Care Homes. This was widely reported on in the UK media and, together with other organisations, we achieved some of the policy changes we were calling for.

d. Crisis and tactical

What we said we would do in 2020: *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.*

Despite our inability to travel to conduct training workshops in person, the UK Section managed to adapt its training plan to deliver training to Syrian Human Rights Organisations online. This included delivery of three security awareness workshops developed for one of our key Syrian partners working on justice & accountability. Because of our work, one of our Syrian partners helped secure the arrests of two former Syrian intelligence officials. Charged with committing crimes against humanity, their trial – the first ever-concerning Syrian state torture - began on 23 April 2020 in Koblenz, Germany. The arrest and trial has given a boost to accountability efforts, led to increased media, political and civil society attention to justice for Syria, and raised the morale for many Syrian activists working on justice and accountability.

This outcome was made possible by the brave actions of many Syrian people providing testimony, and risking – and in some cases losing – their lives to gather and smuggle out material evidence. The partner NGO has led long-term work focussing on investigations, documentation, classification and preservation of evidence. Their impact was strengthened by a range of capacity-building measures delivered by AIUK since 2016.

Our advocacy with UK Parliamentarians on Israeli settlements continued through the year. We developed constructive relationships with the Opposition Shadow Ministers for the Middle East and International Development, who have committed to continue to pressure the Government on this issue. Despite limited

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direct engagement with the UK Government, they did release a strong statement in October condemning the construction of close to 5,000 settlement units on occupied Palestinian land. We will use this to continue to engage the UK Government in 2021.

e. Individuals at risk (IAR)

What we said we would do in 2020: *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*

Key learnings from the evaluation of the 2019 Write for Rights Campaign informed the development of Write for Rights in 2020, in which we campaigned on Nassima al-Sada, Gustavo Gatica, Germain Rukuki, and Pride Defenders at Middle East Technical University (METU) in Turkey.

Our work on behalf of British-Iranian dual nationals Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori continued throughout 2020. In December, our Christmas Campaign was for our supporters to engage their MPs on these cases. Our MP action generated over 23,000 actions from our supporters and managed to reach every MP in the UK. 230 MPs replied to our members and activists, including 134 from Conservative MPs. Many of those replies included a commitment from MPs to support a debate or write to the Foreign Secretary to highlight Nazanin and Anoosheh's cases. We generated significant media attention about both Nazanin and Anoosheh as two victims of the same issue, positioning UK Government as the key to change in this narrative, and solidarity felt by both families. This is essential in the campaign as we seek to raise awareness of both Anoosheh's case and of the UK Government as a public target for our calls (a shift from the Iranian authorities).

15 new country coordinators received an induction into our IAR work, resources and campaigns. As a result, they have already started to campaign on IAR cases and have contacted their local groups. They are also fully trained on how to use the IAR and Urgent Actions platforms. Key activists also participated in strategic planning for Write for Rights, and where possible, have encouraged leadership from activists on parts of this work, for example, leading events on specific cases, and planning workshops for their networks.

f. Human rights education (HRE)

What we said we would do in 2020: *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*

2020 created a whole host of challenges and opportunities for AIUK's HRE work. The HRE team responded quickly to the challenges presented by COVID and swiftly shifted HRE and training online. With educators unable to meet in person, the team created regular online meeting spaces for educators to feel connected to the movement and build their capacity on key human rights issues and develop their capacity to deliver HRE online. Despite the challenges posed by COVID, our HRE activities still managed to reach almost 23,000 children, young people and adults in 2020. Although this is a 41% decrease from the 39,000 people reached in 2019, we saw double the number of adults participating in HRE activities as well as a more geographically diverse range of participants, thanks to online learning.

The closure of schools for most of the year effectively shut down our ability to deliver HRE through the Speaker Programme. During this period of uncertainty, the HRE team increased opportunities for speakers to connect with each other online and delivered a range of development opportunities for them as educators.

School closures also required the HRE team to adapt its teacher-centred work. They created teaching resources for 'homeschooling' such as Bitesize HRE activities and Bitesize Words That Burn series, which were very warmly received by teachers and parents. Our year-long CPD offer through the Teacher Programme was adapted and delivered online for the remaining sessions in 2020. The programme still managed to reach the

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Strategic Report for the year ended 31 December 2020

same number of young people and educators as previous years. The recruitment for next year's Amnesty Teacher Programme, which will all be delivered online, is now complete and we have seen a positive increase in geographic spread with representation expected from across the 4 nations and regions. We have also successfully delivered initial teacher training online, and found this less time-consuming to deliver without travel time. With the right online platforms, we have learnt that we can effectively support our teachers online.

Despite these challenges, our HRE activities still managed to reach more than 13,000 children and young people in 2020 – more than half through the School Speakers (7,586) and almost 5,000 through our Amnesty Teachers programme. This is a 62% decrease on the 34,000 children and young people reached in 2019.

We shifted the focus of the Activist Education Project, which is central to our adult-centred work, from regional pilots to online education including launching our Defending Dignity massive open online course (MOOC) on FutureLearn and launching Amnesty LIVE webinar series. We exceeded our MOOC targets by 400% due to the increase in people turning to online learning during lockdown. Online webinars offered a time-efficient way to connect human rights experts with a large audience. Our Trainer Programme also moved online. We found an increasing number of activist groups seeking HRE and campaigns training for their online meetings but was met with the challenge of groups not knowing how to meaningfully take action. The online training programme focussed on death penalty, intersectional women's rights, climate justice and COVID and human rights, as these were the resources we had already created or updated and were existing areas of strength for the trainers who were willing/able to deliver training.

2020 saw the achievement of our 5 year HRE strategy, as well as a fundamental change to how we can currently deliver our education work due to COVID. Our 5-year strategy used key indicators focused on reach. However, it has been apparent to us that to truly achieve attitudinal change and build skills to take action for human rights, the focus going forwards needs to be depth.

g. Women's human rights

In 2020 we worked to ensure that the COVID-19 pandemic and the UK Government's response did not undermine and threaten the rights of women and girls. We lobbied the government to highlight concerns that the pandemic would have a disproportionate impact on women and would lead in a surge in domestic abuse. Working with others, we were instrumental in securing more government funding for women's refugees in providing emergency accommodation for women fleeing domestic abuse. With partner organisations we continue to highlight the risks faced by migrant women that have 'no recourse to public funds' and urge the government to take immediate action.

h. Refugee and migrant rights

In 2020, the UK Section provided new or continuing support to campaigning and litigation on a range of matters including access to asylum, rights of refugees to family reunion, support for survivors of domestic violence to escape abusers, excessive use of immigration powers to detain and expel people, the impact of COVID-19 on people subject to immigration controls, the impact of no recourse to public funds, the need for wider reform of the UK's immigration system and children's rights to British citizenship.

Successive lockdowns and working from home during the pandemic meant we increased the proportion of work that was most suitable to those arrangements – including drafting parliamentary briefings and submissions, several of which were done jointly with other NGOs; and drafting Bill amendments to facilitate parliamentary debate and scrutiny, several of which drafted for other NGOs who are without technical drafting expertise. We also began preparations for resisting and responding to an anticipated assault upon refugee and migrant rights by the Home Office, including with new primary legislation, in 2021.

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i. Economic affairs

In 2020, the UK Section focused on the Premier League's Owners and Directors test, prompted by the proposed takeover of Newcastle United Football Club by Saudi Arabia's sovereign wealth fund. AIUK proposed a revision of the Premier League's test to enable proper human rights scrutiny of prospective owners and directors. This proposal, framed by a QC specialising in company law, attracted considerable media interest and put the spotlight on Saudi Arabia's human rights violations.

The Football Association was also targeted, as a member of FIFA, with regard to Qatar 2022 and the need for FIFA to exert leverage over the Government of Qatar to introduce labour rights reforms to address abuses that were highlighted in a series of Amnesty reports.

Public tendering processes became the subject of the UK Section's attention with regard to awarding contracts to companies that conduct business with Israeli settlements on grounds of their illegality under international law. We circulated a legal opinion affirming the discretion that public bodies have to exclude contractors that are linked to violations of international law on grounds of grave professional misconduct.

The UK Section has continued to raise the profile of legal cases against Shell, including a landmark judgement in a case that was heard by the Supreme Court in June opening the door for claims against Shell's parent company in the UK by Niger Delta communities whose livelihoods and health have been harmed by the company's contamination of the Niger Delta. This sets an important precedent that may lead to claims against other UK parent companies.

j. Military, security and policing

Arms Trade: On our work on the Arms Trade, it was a considerable advocacy achievement to re-establish the Committee of Arms Export Controls (CEAC) to scrutinise the Government's arms trade policy. The CEAC is now up and running after a two-year hiatus and the UK Section has submitted oral evidence into its inquiries. In response to Black Lives Matter, the UK Section was the first to identify and highlight exports of UK police and security equipment to the USA and secured united support across all major opposition parties to halt these exports and suspend licensing. We continued to be engaged in legal action following the victory at the Court of Appeal in June 2019. The government eventually dropped its appeal to the Supreme Court in November 2020, but new legal proceedings have been initiated and the UK Section is following developments with active interest.

UK Policing: Racism and disproportionality were key aspects of our Policing work this year. Progress on addressing the serious shortcomings highlighted by the UK Section of the Gangs Matrix continued, with a large number of Green flagged individuals removed, new Equality impact assessment processes established, strengthening data sharing agreements and processes to access the database and an annual review process.

Against the backdrop of the Black Lives Matter protests, the increasing focus is on institutional racism within Policing and the wider criminal justice system. Through our membership of the National Taser Stakeholder Advisory group, we secured a new independent review of racial disproportionality within Taser use – it is alarming that black people are 7 or 8 times more likely to be subjected to Taser. The review began its work in early 2021. Also, on Taser, we continued our constructive advocacy with senior police and relevant stakeholder leads on less lethal weapons, resulting in an agreement to review existing national guidance held by the College of Policing and a develop a new national auditing, evaluation and inspection system for Taser training. Work on these, and other related areas will continue in 2021.

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Strategic Report for the year ended 31 December 2020

Activities in Northern Ireland and Scotland

Northern Ireland

In 2020, we achieved considerable human rights change in Northern Ireland when three pieces of legislation we helped to secure were implemented on abortion, equal marriage and establishing a redress scheme related to historical institutional abuse. We scrutinised key phases of implementation, ensuring where possible, that they met our objectives. We celebrated key dates with media work and positive supporter feedback. The first same-sex wedding was marked with international media attention.

We highlighted some emblematic cases from the Northern Ireland conflict, such as that of 12 year-old Majella O'Hare, calling for human rights-compliant investigations and new mechanisms to investigate unresolved cases. We secured media attention, public and political support for our calls, but progress on both specific cases and securing legislation from Westminster to establish new investigative processes, again proved frustratingly slow.

We scrutinised the responses of the Northern Ireland Executive and the Police Service of Northern Ireland to the COVID-19 crisis. Official reports on the policing responses to Black Lives Matter protests and on the introduction of spit hoods echoed our calls and will be built upon in 2021. We were part of a joint call with UNISON and a local human rights group for a public inquiry into the government response to COVID-19 in the care sector.

Through our civic society coalition, the Human Rights Consortium, we launched the Make Our Future Fair campaign in December in support of a Northern Ireland Bill of Rights, work which will also continue in 2021.

Scotland

We scrutinised the Scottish Government's Coronavirus legislation and response. The UK Section was appointed to Police Scotland's Independent Advisory Group on Coronavirus Powers to advise the police on policing the pandemic in line with human rights principles, which included policing protest during the pandemic and the use of spit-hoods. Towards the end of 2020, we were appointed to an Independent Advisory Group on the policing of COP26, the UN Climate Change Summit due to be held in Glasgow in 2021.

2020 was an important year for the UK Section's support for Scottish civil society as the Human Rights Consortium Scotland became an independent organisation. Amnesty's Scotland office had "incubated" HRCS, building its capacity and ensuring it had sustainable funding to become a Scottish Charitable Incorporated Organisation (SCIO) in July 2020. Soon after this, another new human rights organisation was set up in Scotland, Making Rights Real, which we had given office space to prior to lockdown.

Amnesty in Scotland continued to co-ordinate organisations across civil society in preparation for new human rights legislation to incorporate international human rights treaties into Scots Law. We have led calls for this legislation to incorporate all human rights treaties that the UK has signed to the maximum extent including rights to housing, health and education, greater protections for the rights of women, people of colour, people with disabilities, older people and LGBTI communities. We supported the introduction of legislation to the Scottish Parliament to incorporate the UN Convention on the Rights of the Child.

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Strategic Report for the year ended 31 December 2020

Fundraising and Foundations Strategies

Fundraising

At the end of December 2020, individual members of the UK Section stood at around 97,500. In comparison at December 2019, there were around 101,000 – a decrease of 3.5% which has resulted in a small decrease in income from members compared to 2019. We retained 91.2% of members active in 2019 and recruited around 5,800 new individual members during 2020.

In recent years, we have not invested substantially in the recruitment of new members and have seen a slow decline in numbers. During 2020 we invested in a series of digital recruitment campaigns, and attracted new members through a number of virtual events. 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. Arresting the decline in members will be a key area of focus of the new strategy.

A significant restricted grant of £4.0m was received from the Trust, up from £3.4m in 2019. Our retail and conference space rental operations were severely impacted by Covid-19. Despite support in the form of Job Retention Scheme furlough payments and Hospitality and Leisure Business grants, we made losses in these activities.

We have continued to develop our fundraising proposition, to deliver a tangible and powerful case for support that demonstrate the impact of donations, enabling us to better articulate why we need our supporters to fund our human rights work. We have continued to innovate, and in 2020 launched Reading Rebels, a new book club subscription for younger human rights activists. Innovation and developing our case for support both contribute towards diversifying our fundraising and growing income.

Amnesty International's strength lies in the fact that it is a global movement of people who stand up for humanity and human rights. Central to everything we believe is the principle that people are the instruments of change. We value and respect the 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:

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

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

Our supporter care team received a total of 114 complaints in relation to the UK Section and the Trust's fundraising activities in 2020 (2019: 301). Of these 2020 complaints, we identified that 91 relate directly to

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2020

the Trust (2019: 42), 10 to the UK Section (2019: 217) and a further 13 (2019: 42) general fundraising complaints which could not be attributed to either entity. We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities. 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.

Our Foundations

Building our financial resources

What we said we would do in 2020: *We will raise £13.7m income in the UK Section*

The income of the UK Section in 2020 was £13.8m, slightly more than planned.

Connecting more people to human rights

What we said we would do in 2020: *We will increase the number of people who connect to human rights through the UK Section*

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 2020, the UK Section and the Trust together engaged with around 803,500 supporters (of which around 204,000 were financial supporters), an overall increase of 17.8% on the 682,000 we engaged with in 2019.

Political Analysis

What we said we would do in 2020: *We will work to reach out to and engage with all newly elected MPs*

The 2019 General Election saw significant changes to the House of Commons, which included 155 new MPs elected – 140 of whom were new. We contacted all of them to introduce the UK Section and the work we do with parliamentarians to protect and promote human rights. We wrote to every new MP to congratulate them and share our new ‘welcome pack’. This included key information such as what we can do to support them in Westminster our current priority areas for human rights and how we are structured locally.

Due to the pandemic, we deferred the new MPs project for several months. Despite this, we were able to engage with some new MPs through other priority strands of work – such as the Domestic Abuse Bill. Toward the end of 2020, we engaged with new MPs through our campaign to bring British-Iranian dual nationals Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori home. We were delighted that of the 290 unique MP replies that activists forwarded on from our recent MP action, 61 were from new MPs (including many Conservatives).

Playing a full role in the international movement

What we said we would do in 2020: *We will support the participation of UK Section delegates, including a UK Section youth delegate, in the 2020 Global Assembly*

The 2020 General Assembly was postponed to September 2021, due to the COVID-19 pandemic and the need to adapt the global strategy in response. Staff, volunteers, activists and partners actively contributed to the draft global strategy and representatives from the UK Section, including a youth delegate participated in cross-movement strategy labs to collaborate to develop ways to address some of the more challenging proposals in the next global strategy.

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Impact of the Movement

What we said we would do in 2020: *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*

Work to restructure the Community Organising Unit and to recruit new roles took up much of 2020. Now that the team is at full capacity, this work is expected to progress in 2021.

Building our Capacity

Campaign and Project Management

What we said we would do in 2020: *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*

Due to limited capacity, this area of work saw little progress in 2020.

Assessing our impact, evaluating and learning, Evaluation and Learning

What we said we would do in 2020: *We will embed monitoring, evaluation and learning into projects using our approach to project management*

A MEL Framework was developed and tested as part of the Rise Up project. The project was evaluated in September 2020 and learning used to develop a proposal for how to revise the project.

Developing our People and Culture

What we said we would do in 2020: *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.*

All People Managers participated in a Leadership Development Programme in 2020 and reported feeling better equipped to manage their teams as a result.

We made some progress toward streamlining and reducing costs of HR processes although not as much as anticipated. We identified and contracted a supplier and mapped HR processes. This work will continue in 2021.

Our Equality, Diversity and Inclusion work progressed in 2020. An advisory group, comprised of staff from across the Section, was established and began to meet regularly in the second half of 2020. An EDI lead was recruited at the end of 2020 and the UK Section committed to embedding anti-racism internally and externally as part of the next strategy.

Enhancing our Governance

What we said we would do in 2020: *We will increase participation in our democratic decision making by enabling Section members to participate in the AGM from remote locations in real time*

Our original plans for the AGM (including remote access to the event itself) were cancelled due to COVID. However, 1252 UK Section members were still able to vote on AGM resolutions and participate in a remote discussion of resolutions and submit questions to the Boards as the event was conducted online.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2020

Deploying technology effectively

What we said we would do in 2020: *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.*

We made progress to improving our IT security in 2020. We recruited a security consultant and identified our security vulnerabilities. This work will continue in 2021.

By upgrading Citrix in 2020, we ensured that the UK Section has a stable technological foundation, mitigating against the risk of legacy infrastructure failing.

The COVID pandemic and resulting lockdown meant that we had to quickly respond to a situation where all staff were required to work from home. The team responded to this challenge and were able to convert Amnesty UK into an organisation that is able to function effectively away from the office.

Safeguarding

What we said we would do in 2020: *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*

In 2020, we developed and rolled out training to staff and volunteers to embed safeguarding systems. The development of policies, procedures, toolkits and other systems to implement the safeguarding strategy has been slower than intended due to COVID and focus on other areas, but we will be on track to achieve this in 2021.

The COVID pandemic brought unprecedented challenges to staff and volunteers. The UK Section responded quickly to these challenges and wellbeing considerations were prioritised throughout and embedded in the way we work. Staff engagement was strengthened as evidenced in staff survey results. A Wellbeing working group was established and meets regularly to support this response.

4. Plans for future periods

We are now at the end of our 2016-2020 strategic period and in the process of developing our next strategic priorities, as we also await the final version of the IS Global Strategy. In the meantime, the challenges and limitations posed by COVID are likely to continue through 2021. For these reasons, the following priorities have been developed for the coming year and progress toward delivering these will be monitored.

1. Human Rights Campaigns

We will deliver campaigns on 10 issues over the coming year - continuing some of the work started in 2020 and developing strategies for campaigns on new issues in the UK and globally.

In the UK, we will respond to the UK government legislative threats to human rights in the UK, including to the Human Rights Act and through the Overseas Operations Bill, the Covert Human Intelligence Services Bill and the Counter Terror bill. Postponed from 2020, we will develop our campaign on homelessness in the UK around the forthcoming IS report.

In Scotland and Northern Ireland, we will work to enhance protection for human rights by campaigning for a Northern Ireland Bill of Rights and the incorporation of international treaties into Scots law. We will work to

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2020

ensure that access to abortion services becomes a reality for women and girls in Northern Ireland and advocate for appropriate measures to provide accountability for past human rights abuses

On Refugees, we will seek a judicial review on family reunion, campaigning on the government's new immigration policy and Football Welcomes.

Globally, we will continue our work to support Syrian HRDs and conduct public campaigning to mark 10 years of the Syrian conflict. In May, we will campaign around the forthcoming IS report on Israel/OPT institutional discrimination.

We will continue to respond to the human rights violations resulting from COVID – in the UK and globally. We will campaign on workers' rights in the gig economy with the Trade Union Network; the IS report on COVID and UK prisons; and our call for a public inquiry (and submit evidence as required).

Our work on individuals at risk will continue, focusing on Nazanin and Anoosheh's cases. We will also prioritise work on cases in Saudi Arabia, Iran, and Turkey as well as supporting Country Coordinators to deliver their campaigning on other key cases. In November, we will deliver Write for Rights.

Our reactive work will focus on developments from our care homes work and on defending the Amnesty movement.

2. Become an anti-racist and inclusive organisation

We will deliver governance, staff and activist training and recruit for the new Racial Justice role.

3. Prepare for the new Strategic Period

We will finalise the 2022-2030 Strategic Plan and develop an operational plan for the new strategy. We will scope the requirements for our new CRM and implement our new CIPHR HR system

4. Maintain, build and diversify the movement in the UK

We will establish a Youth Leadership Team, deliver Rise Up and integrate the Children's Human Rights Network. The Children's Human Rights Network will lead the delivery of the Angelina Jolie children's rights book project.

We will train 250 activists in Community Organising and scope development requirements for software to support this work as well as developing.

200 football clubs will participate in Football Welcomes, which will be conducted online in April. Local activists will support activities run by their local clubs.

More activists will participate in campaign planning sessions and we will deliver a framework for activist-led campaigning.

5. Prioritise fundraising and build financial resilience

We will deliver the fundraising innovations project, supporter experience project and fundraising proposition project.

We will deliver a 2022 Operational Plan as part of our grant request for the People's Postcode Lottery (PPL) and will focus on securing and delivering on restricted grants.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2020

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 surplus for the year of £1.2m which is £1.7m better than the £0.5m deficit outturn in 2019.

Income has fallen by £0.1m on 2019 levels to £13.8m in 2020. Lower income in activities for generating funds most impacted by Covid-19 were offset by 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: responding to the Covid-19 crisis, refugees; individuals at risk; human rights defenders; human rights education work; and our work to promote human rights.

There was a decrease in income from other trading activities of £1.0m from 2019. A large part of this decrease was income from our network of shops, which were forced to close through much of the year.

Directly offsetting some of these losses, we received (included within grants) Retail, Hospitality and Leisure Business Grants of £218k (2019 - £nil) made to our shops, and £118k (2019 - £nil) received through the Coronavirus Job Retention Scheme.

Staff costs reduced slightly in 2020, with recruitment put on hold as we navigated uncertainty around the impact of Covid-19. Where we did recruit, 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 2020 were £4.7m, which is an increase of £1.5m on 2019, and is slightly above the target range of £3.9m to £4.4m. 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 impacted the UK Section's operations significantly in 2020. The fundraising environment has been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed. This is particularly the case in our network of second hand bookshops. Our members have maintained their regular payments, with low cancellation rates, and excellent responses to cash appeals. 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.

Extensive scenario planning was undertaken during 2020 to better understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We are closely monitoring performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2020

concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments that could follow the Covid-19 pandemic.

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

The 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 Governance – 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 2021, ready to begin implementing that strategy in 2022. • Strategic planning is underpinned by a Monitoring Evaluation and Learning framework to enable us to set clear outcomes, and monitor our performance against them. • The strategy is being developed with engagement and consultation with activists and other stakeholders to ensure that it reflects the direction of the UK movement.
<p>Operational Delivery – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> • Business critical processes such as payroll, accounts payable and IT are working effectively in the remote environment. • Contingency plans and back-ups are in place where possible for all processes, so that in the event of illness, they are still able to be delivered. • We have tested and developed business continuity plans as part of the response to COVID-19. • A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy data to cloud storage will begin in 2021.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2020

<p>Financial Stability – 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 undertake detailed monitoring of fundraising performance, including cancellation rates, legacy giving and performance of new supporter recruitment. • Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity. The reserves policy has been updated to reflect a higher level of working capital reserves to add resilience. • The stability of the wider Amnesty movement is critical to our own finances. The International Secretariat of Amnesty International is undertaking health checking across the movement on a monthly basis.
<p>Compliance – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> • We ensure all staff undertake data protection training, scan our systems for weaknesses, and have hired external cyber security support to improve our systems. These activities are designed to manage this risk of data and information held by the UK Section or activists being accessed, used, disrupted, modified or destroyed by unauthorised parties. • We undertake regular fundraising compliance checks, and monitor developments in the sector. We have focused on gambling commission compliance in 2020, and strengthening controls around lotteries and raffles. • Detailed health and safety risk assessments are in place to manage COVID-related risks across all premises.
<p>People and Culture – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> • We are developing people plans to support strategic goals and address our skills, capacity and resource requirements. • With the appointment of an EDI role during 2020, we are working to ensure recruitment brings diversity into the organization. • We have developed a plan of work to strengthen safeguarding, with a temporary focus on wellbeing during the move to remote working but will now return to safeguarding as the UK Section recovers from the impact of COVID-19. • We review data to monitor sickness, and support managers to manage sickness in their teams.
<p>Reputational – 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, creative approvals, 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 are working to ensure our internal organisational culture reflects our values. All people managers have received Leadership and management development

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2020

	training. We are working on diversity and inclusion to build a supportive, inclusive and respectful workplace - with anti-racism as the priority.
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Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2020 we conducted a review of our risk management and compliance framework which we aim to enhance in 2021.

7. Reserves policy

As at 31 December 2020 unrestricted funds totalled £8.7m (2019: £7.3m). This comprises:

- £4.0m (2019: £4.1m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £4.7m (2019: £3.3m) 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.

Considering these factors, the Directors have determined that free reserves should be within the range of £3.9m to £4.4m (2019: £2.8m to £3.8m). This increase reflects heightened uncertainty around Covid-19, and the impact of Brexit on the UK economy.

At 31 December 2020 the level of free reserves was over this target range, at £4.7m. The UK Section plans to make a breakeven budget in 2021, and to maintain free reserves within the target range thereafter. The Board considers that the UK Section's level of free reserves slightly above its target range places it in a strong position to meet emergent financial risks.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2020

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 2020 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

Date: 5 June 2021

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Auditor's report for the year ended 31 December 2020

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

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2020 and of its profit 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.

We have audited the financial statements of Amnesty International United Kingdom Section ("the Company") for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 related to going concern

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

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

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider

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Auditor's report for the year ended 31 December 2020

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

We have nothing to report in this regard.

Other Companies Act 2006 reporting

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

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

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 or the 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.

Responsibilities of Directors

As explained more fully in the Statement of Directors' Responsibilities, 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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Auditor's report for the year ended 31 December 2020

that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- We made enquiries of management, and the Board, including:
 - how they have identified, evaluated and complied with laws and regulations and whether they were aware of any instances of non-compliance;
 - their process for detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - which internal controls have been established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Company. These include, but are not limited to, compliance with the Companies Act 2006, UK GAAP, Charities SORP and tax legislation.
- In addition, the Company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law and data protection. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of Those Charged with Governance and other management and inspection of regulatory and legal correspondence if any.
- We considered management's incentives and opportunities for fraudulent manipulation of the financial statements (including revenue recognition and the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

Audit response to risks identified

- The Senior Statutory Auditor has assessed and concluded that the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- We made enquiries of the Board, management and internal audit;
- Reviewed the incident log submitted to the Finance and Risk Sub-Committee which includes instances of fraud and non-compliance with laws and regulations;
- We read minutes of meetings of those charged with governance, and reviewed correspondence with HMRC;
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; considered completeness of related party transactions; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business; and

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Auditor's report for the year ended 31 December 2020

- We challenged assumptions made by management in their significant accounting estimates in particular in relation to the assumptions related to the allocation of costs including apportionment of costs between Trust and Section, recognition of gifts in kind, depreciation rates for assets and recognition of multi-year grants.

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

A further description of our responsibilities is available on 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: 9 June 2021

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 2020

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2020 £000's	2020 £000's	2020 £000's	2019 £000's
Income from:					
Subscriptions, donations and grants	3	8,436	4,251	12,687	11,803
Publications and materials	4	121	-	121	155
Other trading activities	5	965	-	965	1,922
Investment and other income	6	42	-	42	60
Total income		9,564	4,251	13,815	13,940
Expenditure on:					
Raising funds	3	2,603	-	2,603	3,025
Other trading activities	5	1,611	-	1,611	1,871
		4,214	-	4,214	4,896
Pursuit of objectives					
Promotion of human rights	7	3,605	3,604	7,209	8,371
Investment in activist recruitment	7	352	834	1,186	1,134
Total expenditure in pursuit of objectives		3,957	4,438	8,395	9,505
Total expenditure		8,171	4,438	12,609	14,401
Net income / (expenditure)		1,393	(187)	1,206	(461)
Reconciliation of funds					
Total funds brought forward	14,15	7,339	338	7,677	8,138
Total funds carried forward	14,15	8,732	151	8,883	7,677

All amounts relate to continuing activities. There are no recognised gains or losses other than the surplus for the year (2019 deficit). The notes on pages 29 to 42 form part of these financial statements. Analysis by fund of the 2019 income and expenditure comparatives is shown in notes 3 to 7.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Balance sheet at 31 December 2020

	Note	2020 £000's	2019 £000's
Fixed assets			
Tangible fixed assets	11	3,986	4,065
Current assets			
Debtors	12	1,387	1,223
Stock		28	33
Cash at bank and in hand		4,610	3,676
		<u>6,025</u>	<u>4,932</u>
Creditors: amounts falling due within one year	13	<u>(1,128)</u>	<u>(1,320)</u>
Net current assets		4,897	3,612
Total net assets		<u>8,883</u>	<u>7,677</u>
Funds			
Restricted	14	151	338
Unrestricted			
Undesignated	15	4,746	3,274
Designated	15	3,986	4,065
Total funds		<u>8,883</u>	<u>7,677</u>

Approved by the Board and signed on its behalf by:

Meredith Coombs, Treasurer

Date: 5 June 2021

Company number: 01735872

The notes on pages 29 to 42 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Cash flow statement for the year ended 31 December 2020

	Note	2020 £000's	2020 £000's	2019 £000's	2019 £000's
Cash flows from operating activities					
Net cash provided by operating activities	16		1,145		341
Cash flows from investing activities					
Interest received	6	4		15	
Payments to acquire tangible fixed assets	11	<u>(215)</u>		<u>(189)</u>	
Net cash (used in) investing activities			(211)		(174)
Change in cash and cash equivalents in the year	16		<u>934</u>		<u>167</u>
Cash and cash equivalents at the beginning of the year	16		3,676		3,509
Cash and cash equivalents at the end of the year	16		<u>4,610</u>		<u>3,676</u>

The notes on pages 29 to 42 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2020

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 were adapted and changed as the UK Section reacted to human rights issues associated with the Covid-19 pandemic. The fundraising environment was also 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 in 2020, 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 in 2020, with just a 1% reduction in income from 2019. Expenditure in 2020 has fallen by 12%, as we sought to control costs in response to uncertainty, and as Covid-19 impacted our operations, including travel and events.

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 across a range of fundraising outcomes, which anticipate income in 2021 up to 25% lower than 2020 levels.

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 Retail, Hospitality and Leisure Business Grant and from the Coronavirus Job Retention Scheme is recognised when received.

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.

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 2020

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 2020

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 2020 £000s	Restricted 2020 £000s	Total 2020 £000s	Total 2019 £000s
Subscriptions and donations from supporters and members	7,797	-	7,797	7,833
Grants received (see note 3.1 for analysis of restricted funds)	639	4,251	4,890	3,970
	8,436	4,251	12,687	11,803
Expenditure on raising funds				
Supporter recruitment	1,780	-	1,780	2,135
Supporter care	571	-	571	541
General fundraising	252	-	252	349
	2,603	-	2,603	3,025
Net income from fundraising	5,833	4,251	10,084	8,778

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 £303k (2019 - £196k) representing advertising services provided free of charge. Also included within Grants received are Retail, Hospitality and Leisure Business Grants of £218k (2019 - £nil) made to our shops, and £118k (2019 - £nil) received through the Coronavirus Job Retention Scheme.

Included within the expenditure on raising funds is £587k (2019: £679k) of apportioned support costs, as described in note 8.

In 2019 Grants received included £3,774k of restricted income.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2020

3.1 Analysis of restricted funds received	2020	2019
Restricted grants received	£000's	£000's
Nations and regions	127	81
Football welcomes	46	46
Refugee programme	30	45
Northern Ireland abortion campaign	-	155
Grant from the Trust for the promotion of human rights	4,048	3,447
Total restricted funds received	4,251	3,774

4 Publications and materials	2020	2019
	£000s	£000s
Income from human rights publications and campaigning materials	121	155

5 Other trading activities

	Income	Expenditure	Net income/ (expenditure)	Income	Expenditure	Net income/ (expenditure)
	2020	2020	2020	2019	2019	2019
	£000s	£000s	£000s	£000s	£000s	£000s
Shops	507	1,053	(546)	928	1,151	(223)
Sales	75	66	9	124	101	23
Conferencing	77	189	(112)	326	261	65
Corporate relationships	-	-	-	136	1	135
Royalties	5	5	-	18	5	13
Community fundraising	93	140	(47)	152	115	37
Events	23	126	(103)	59	181	(122)
Appeals	185	32	153	179	56	123
	965	1,611	(646)	1,922	1,871	51

Included in expenditure on other trading activities is £477k (2019: £497k) 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.

Although shops show a deficit of £547k, included in Grants received is £262k which relates to the closure of the shops in 2020 due to Covid-19. Retail, Hospitality and Leisure Business Grants of £218k were received, and £44k received through the Coronavirus Job Retention Scheme related to retail staff. These grants would reduce the deficit shown above had they been allocated to Other trading activities.

There was no restricted income in Other trading activities in 2020. Corporate relationships income in 2019 included £135k which was restricted to fund the Rise Up programme.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2020

6 Investment and other income	2020	2019
	£000s	£000s
Investment income - interest receivable	4	15
Rental income	38	45
Total investment and other income	42	60

7 Expenditure in pursuit of objectives

Promotion of human rights	2020	2020	2020	2019	2019	2019
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Production and distribution of human rights publications and campaigning materials	665	531	1,196	829	431	1,260
Media	373	283	656	417	322	739
Individuals at risk	91	193	284	90	241	331
Human rights education	175	349	524	191	342	533
Policy	389	360	749	321	489	810
Amnesty in the community	99	214	313	376	139	515
Nations and regions	293	352	645	513	135	648
Refugees and asylum	232	272	504	281	257	538
Women's human rights	93	3	96	66	33	99
Grants to AI Sections	174	-	174	501	-	501
Youth activism	76	131	207	137	85	222
Country campaigning	133	98	231	170	94	264
Corporate and social responsibility	102	-	102	98	22	120
Security and human rights	103	-	103	81	19	100
Human Rights Act	172	118	290	272	84	356
Human rights defenders	29	102	131	46	116	162
Campaigns and activism support	406	598	1,004	787	386	1,173
	3,605	3,604	7,209	5,176	3,195	8,371
Investment in activist recruitment	352	834	1,186	1,134	-	1,134
Total expenditure in pursuit of objectives	3,957	4,438	8,395	6,310	3,195	9,505

Included in Promotion of human rights is £1,790k (2019: £1,940k) of apportioned support costs. Included in Investment in activist recruitment is £273k (2019: £285k) of apportioned support costs (see note 8).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2020

8 Support costs

	2020	2019
	£000s	£000s
Staff costs	968	949
Staff and volunteer training and welfare	292	367
Premises costs	744	904
VAT recovery adjustment	62	(17)
Depreciation	294	278
Auditors - Audit fees	26	18
- Other services	3	2
Other support costs	705	630
Governance	33	270
Total support costs	3,127	3,401

	2020	2019
	£000s	£000s
Apportionment of support costs		
Raising funds	587	679
Other trading activities	477	497
Promotion of human rights	1,790	1,940
Investment in activist recruitment	273	285
Total support costs apportioned	3,127	3,401

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments. Included within support costs are operating lease costs of £637k (2019: £645k).

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 2020

9 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 241 staff were employed during 2020 (2019: 259).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 209 in 2020 (2019: 209). The full time equivalent number of staff employed in 2020 was 188 (2019: 196).

Apportioned staff costs

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

	2020	2019
	£000s	£000s
Wages and salaries	5,935	5,889
Back-paid wages and salaries	-	18
Social security costs	646	643
Pension costs	450	437
Redundancy costs	-	140
	7,031	7,127

In 2019 a back payment was made to one member of staff in respect of a pay and grading review, the results of which were backdated to May 2016. The other staff members involved in this review received their back payments in 2018.

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

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 2020

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	69	31	1,600
Other trading activities	25	17	702
Human rights campaigning	77	64	3,737
Support	34	17	992
	205	129	7,031

Of the 241 staff employed during 2020, there were 234 staff who had a part of their time apportioned to the UK Section (2019: 256). The full time equivalent number of staff apportioned to the UK Section was 129 full-time posts (2019: 135). The average number of employees apportioned to the UK Section for 2020 was 205 (2019: 206).

Emoluments of employees

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

	2020 Total numbers	2019 Total numbers
£ 000s		
0 - 60	209	241
60 - 70	14	9
70 - 80	6	2
80 - 90	-	-
90 - 100	4	3
120 - 130	1	-
140 - 150	-	1
	234	256

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. 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 2020 total £621,043 (2019: £566,432). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 52% in total are apportioned to the Trust. In 2019 a back-payment of £29k was made to one of the key management personnel. This was the final backdated payment made following a pay and grading review which covered a 28 month period from May 2016 to August 2018. All other staff members who received back dated payments as part of this review were paid in 2018.

Directors' remuneration

None of the Directors received any remuneration during the year (2019: £nil). During 2020, out of pocket travel expenses totalling £285 were reimbursed to 2 Directors (2019: £5,664 to 8 Directors).

Directors and Officers Liability Insurance cover was in place at an annual premium of £6k (2019: £2k).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Notes forming part of the financial statements for the year ended 31 December 2020

10 Taxation

No tax charge arose in respect of 2020 or 2019 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

	2020	2019
	£000s	£000s
Loss on ordinary activities before tax	1,206	(461)
Loss on ordinary activities at the standard rate of corporation tax in the UK of 19% (2019 - 19%)	229	(88)
Effects of:		
Net non-taxable income	(379)	43
Changes in tax rates	-	5
Deferred tax not recognised	150	40
Total tax charge	-	-

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

	2020	2019
	£000s	£000s
Deferred tax asset - not recognised in the accounts		
Deferred tax at 19%		
Balance at 1 January	(197)	(157)
Movement	(165)	(40)
Balance at 31 December	(362)	(197)
The year end unprovided deferred tax asset comprises	£000s	£000s
Accelerated capital allowances	82	89
Losses available to carry forward	(444)	(286)
Other timing differences	-	-
	(362)	(197)

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2020

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 2020	4,637	1,789	994	1,132	20	8,572
Additions	-	77	62	72	4	215
At 31 December 2020	4,637	1,866	1,056	1,204	24	8,787
Depreciation						
At 1 January 2020	1,384	1,265	910	928	20	4,507
Charge for the year	93	89	49	63	-	294
At 31 December 2020	1,477	1,354	959	991	20	4,801
Net book value						
At 31 December 2020	3,160	512	97	213	4	3,986
At 31 December 2019	3,253	524	84	204	-	4,065

12 Debtors

	2020 £000s	2019 £000s
Amounts owed by related entities	727	7
Trade debtors	22	194
Other debtors, prepayments and accrued income	575	896
Value Added Tax recoverable	63	126
	1,387	1,223

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

13 Creditors - amounts falling due within one year

	2020 £000s	2019 £000s
Trade creditors	533	387
Accruals and deferred income	296	557
Payroll taxes and other creditors	249	326
Other creditors	50	50
	1,128	1,320

There is no deferred income included in the above figures for 2020. In 2019 there was deferred income of £14k, of which £2k related to refundable deposits received for conference sales after the balance sheet date and £12k related to other deferrals.

All income deferred at 31 December 2019 was recognised as income in 2020.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2020

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:

	2020	2019
	£000s	£000s
Northern Ireland abortion campaign	104	130
Football welcomes	45	36
Human rights defenders	20	84
Nations and regions	-	6
Grant from the Trust for the promotion of human rights	-	63
Refugee programme	(18)	19
	151	338

Restricted fund total movements:

	2020	2019
	£000s	£000s
At 1 January	338	58
Income	4,251	3,909
Expenditure	(4,438)	(3,629)
At 31 December	151	338

The fund for the Refugee programme was in deficit at 31 December 2020 as the UK Section expended funds so this work could be carried out ahead of final funds being received from the British Red Cross, expected in 2021.

15 Unrestricted Funds

	2020	2020	2020	2019	2019	2019
	£000s	£000s	£000s	£000s	£000s	£000s
	Designated funds	Undesignated funds	Unrestricted funds	Designated funds	Undesignated funds	Unrestricted funds
	Total			Total		
At 1 January	4,065	3,274	7,339	4,154	3,926	8,080
Total income	-	9,564	9,564	-	10,031	10,031
Total expenditure	-	(8,171)	(8,171)	-	(10,772)	(10,772)
Movement between funds	(79)	79	-	(89)	89	-
At 31 December	3,986	4,746	8,732	4,065	3,274	7,339
Represented by						
Tangible fixed assets	3,986	-	3,986	4,065		4,065
Cash at bank and in hand	-	4,459	4,459	-	3,338	3,338
Other net current assets / (liabilities)	-	287	287	-	(64)	(64)
	3,986	4,746	8,732	4,065	3,274	7,339

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 £79k (2019: £89k) 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 2020

16 Notes to the cash flow statement

Reconciliation of net income /(expenditure) to net cash flow from operating activities

	2020	2019
	£000s	£000s
Net income/(expenditure) for the year as per the statement of financial activities	1,206	(461)
Adjustments for:		
Depreciation charges	294	278
Interest received	(4)	(15)
Decrease in stock	5	1
(Increase)/decrease in debtors	(164)	585
(Decrease) in creditors	(192)	(47)
Net cash provided by operating activities	1,145	341

Analysis of cash and cash equivalents

	1 Jan	Cash	31 Dec
	2020	flows	2020
	£000s	£000s	£000s
Cash in hand and at bank	<u>3,676</u>	<u>934</u>	<u>4,610</u>

The difference of £211k (2019: £174k) between the net cash provided by 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 2020

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

	2020	2019
	£000s	£000s
Due from the Trust	727	7

Related entity transactions

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

	2020	2019
	£000s	£000s
Restricted grants from the Trust	4,206	3,572
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	38	45
Charges made to the Trust for the Amnesty magazine	83	91
Additional Voluntary Contribution to Amnesty International Limited for research into human rights violations	-	(250)
Contribution made to Amnesty International European Institutions Office	(174)	(251)

18 Commitments under operating leases

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

	2020	2019
	£000s	£000s
Minimum lease payments due		
No later than one year	590	647
Between 1 and 5 years	1,361	1,711
More than 5 years	3,410	3,655
	5,361	6,013
Analysed between:		
Hire of office equipment	195	348
Other operating leases:		
Human Rights Action Centre	4,635	4,880
Shops	336	534
Offices (Belfast and Edinburgh)	195	251
	5,361	6,013

The UK Section has a commitment under an operating lease to the Trust, a related party, for occupancy of the Human Rights Action Centre.