

**Company No: 01735872**

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

Financial statements for the year ended 31 December 2021

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Financial statements for the year ended 31 December 2021**

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**Financial statements for the year ended 31 December 2021**

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**Legal and administrative information**

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

**Company registration number 01735872**

**Date of incorporation 30 June 1983**

**Board members**

Senthoran Raj - Chair <sup>(*)</sup>	David (Hugh) Sandeman <sup>(A)</sup> - resigned 28 April 2021
Eilidh Douglas - Chair <sup>(*)</sup> - resigned 7 June 2021	Daren Nair <sup>(E)</sup> - resigned 2 March 2021
Ciara Garcha <sup>(*,C)</sup> - Vice Chair - appointed 28 June 2021	Susan Jex <sup>(B)</sup> - resigned 7 June 2021
Sharon Lovell <sup>(E,F)</sup> - Vice Chair - resigned 7 June 2021	Barbara Giezek <sup>(D)</sup> - resigned 7 May 2021
Helen Horton <sup>(E,F)</sup> - Deputy Vice Chair	Nabil Ahmed <sup>(B,F)</sup> - appointed 25 September 2021
Meredith Coombs - Treasurer <sup>(*,A,B)</sup>	Sarah Bond <sup>(B)</sup> - appointed 28 June 2021
Thomas Chigbo <sup>(C)</sup>	Owen Collins <sup>(A)</sup> - appointed 28 June 2021
Abigail Tuxworth-Grant <sup>(C)</sup>	Emily Helsby <sup>(B,D,F)</sup> - appointed 25 September 2021
Lisa Warren <sup>(*,A,E)</sup>	Susan Kurr <sup>(C,D)</sup> - appointed 12 June 2021
Tom Harrison <sup>(D)</sup>	Julia Pata <sup>(E)</sup> - appointed 28 June 2021
Lucy Blake	

\* 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 People, Culture and Inclusion Sub-Committee
- C - member of the Activism Sub-Committee
- D - member of the Nominations Sub-Committee
- E - member of the Campaigns and Impact Sub-Committee
- F - member of the Safeguarding Sub-Committee

**Chief executive and other key management personnel**

Sacha Deshmukh	Interim Chief Executive (appointed 17 May 2021)
Kate Allen	Chief Executive (resigned 2 August 2021)
Tim Hancock	Director of Chief Executive's Office
Kerry Moscogiuri	Director of Supporter Campaigning and Communications
Rosie Chinchin	Director of Fundraising
Ir��ne Fufeyin	Acting Director of People and Culture (appointed 28 June 2021)
Toby Woffenden	Acting Director of Corporate Services (job share) (appointed 28 June 2021)
Ben Smith	Acting Director of Corporate Services (job share) (appointed 28 June 2021)
Louise Harris	Director of Corporate Services (resigned 20 May 2021)

**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 2021**

### **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.

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

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

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

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

The 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 individuals based on a skills audit of the existing Board members to ensure the Board has individuals with wide-ranging skills and experiences. It has permission from the Registrar of Companies to omit 'Limited' from its title. Individual membership of the UK Section stood at around 95,500 at 31 December 2021, 2,000 fewer than at 31 December 2020.

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 2021

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, except for the Chair, Vice Chair and Treasurer who can serve for a maximum of three 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 **People, Culture and Inclusion Sub-Committee (formerly the Human Resources Sub-Committee)**, a joint committee of the UK Section and the Trust. It provides strategic support in the development, implementation and scrutiny of people policies, practices and culture including in the areas of inclusion, diversity, equity, and anti-racism. This enables us to recruit, develop, engage, and retain the best staff, lead activists, volunteers, and Board members.

The **Activism Sub-Committee**, a joint committee of the UK Section and the Trust. It serves to support the Board of Directors in monitoring and supporting the growth and impact of our activism in the UK.

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

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

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

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

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

## **AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**

### **Directors' Report for the year ended 31 December 2021**

In the performance of their duties, the Directors have considered the principles of the Charity Governance Code (the Code), together with the relevant components of Amnesty International's own global Core Standards, a set of governance standards adhered to by Amnesty sections and structures across the movement. Directors are familiar with the requirements of the Code and are satisfied that our governance meets it in all material respects. The Directors reflect on governance arrangements, and consider their own performance and that of the Chief Executive, on a regular basis.

### **3. Statement of Directors' responsibilities**

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

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- 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.

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.

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 ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises, using established salary surveys, to help set our pay rates.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Directors' Report for the year ended 31 December 2021**

## **5. Thank you**

During 2021 our outgoing Executive Director, Kate Allen, retired after 21 years of service. We would like to thank Kate for her service and for leading us to win so many Human Rights victories during that time. We have appointed an Interim Chief Executive, Sacha Deshmukh, in 2021 and will make a permanent appointment to the role in 2022.

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 human rights objectives.

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 UK Section and for their exceptional generosity.

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

Senthorun Raj, Chair

Date: 21 May 2022

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Strategic Report for the year ended 31 December 2021**

## **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 events**

The UK Section experienced a difficult and challenging start to 2021 following disclosures of institutional racism within the organisation by several current and former staff members, which was reported in the national press. The Board were deeply concerned to hear the accounts of racism from our current and former colleagues and acknowledged that our progress on equity and inclusion within the UK Section has not been fast enough. Recognising the emotional, intellectual, and physical labour of Black and ethnic minoritised staff to speak about institutional racism and learning from their disclosures has been a critical step in working towards being a more progressive, diverse, and inclusive organisation.

A key step to address this was taken in the summer of 2021 when the UK Section Board worked with the trade union and lead activists to commission an independent inquiry into institutional racism in the UK Section and Trust. Global HPO, an independent consultancy with expertise in institutional



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### **Strategic Report for the year ended 31 December 2021**

racism investigations, was appointed to do this work. They have conducted a forensic examination and critical evaluation of our internal culture, in light of current and former staff members and volunteers sharing experiences of racial discrimination and of a culture of racism in the workplace.

Global HPO's interim findings highlight how the UK Section exhibits institutional racism, and that over many years we did not properly embed equity, inclusion and anti-racism in our culture and practices. Global HPO has fed back that they recognise and welcome that some improvements have started to be made since summer 2021. But they are also clear that significant further improvement will be required in a number of areas including: improving leadership and management capabilities; using best practice to collate and effectively evaluate equity and diversity data; creating a better working culture across the organisation; strengthening governance capabilities and oversight; building organisational infrastructure; supporting learning and development; and updating and policies and procedures that reflect best practice.

The final report is due to be issued in June 2022, after which it will be published in full.

We do not under-estimate the breadth and depth of the transformation in ways in which we work, and our culture, that we need and are determined to make.

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

2021 was a challenging year for the UK Section as we continued to experience the limitations imposed by COVID-19. Despite this, we made progress toward our 2021 priorities and were able to contribute toward some human rights victories and developments. In this section, we report on what was achieved against the priorities established for 2021.

#### **1. Human Rights Campaigns**

We said we would deliver campaigns on 10 issues in 2021 - continuing some of the work started in 2020 and developing strategies for campaigns on new issues in the UK and globally.

**In 2021, 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.**

##### *Human Rights Act*

We responded to the threat to the Human Rights Act in December 2021, and will continue this work in 2022.

##### *Overseas Operations Bill*

The UK Section worked in coalition with a range of other organisations to campaign for revisions to the Bill. We were successful in removing some of the worst provisions which would have meant a presumption not to prosecute UK military personnel accused of war crimes, crimes against humanity, genocide, and torture after five years. Under pressure, the UK Government accepted our proposed amendments to exclude any international crimes from the scope of the Bill. This means that military personnel can still be held accountable for human rights abuses.

##### *Policing Bill*

The Policing Bill became a major priority during 2021. We convened and supported coalition partners to work on 'serious violence' aspects of the Bill which would entrench racial discrimination, and

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### Strategic Report for the year ended 31 December 2021

brought together a cross-party group of Peers to table amendments at committee stage and report stage. We briefed Peers to speak against the relevant provisions. In the end, two amendments were passed. The first amendment was to ensure the pilot assessed disproportionate impact on minoritised and vulnerable groups, including survivors of violence; and the second amendment aimed to ensure Serious Violence Reduction Orders can only be rolled out once both Houses have debated the pilot report and voted to confirm.

We also contributed to the work of a coalition focusing on the policing of protests. We briefed parliamentarians to raise the international angle, contacted all Peers to urge them to vote on this issue, and connected Conservative Party contacts with coalition members who led the advocacy.

#### *Human Rights Defenders*

We published a report based on interviews with 82 human rights defenders across seven countries, focusing on their engagement with the UK. We used the report to successfully campaign for human rights defenders to be recognised as a priority in the UK Government's integrated review of foreign policy.

#### *Nationality & Borders Bill*

We have undertaken activities to ensure that human rights concerns of this legislation are highlighted and remain on the public agenda. We have tabled amendments, partnered with other organisations and engaged activists and the public in making submissions to the government consultation. Our work to oppose the human rights violating aspects of the Bill will continue into 2022.

#### *Homelessness*

This planned area of work was delayed due to COVID-19. It is now expected to be delivered in 2022.

#### *Covert Human Intelligence Services Act and Counter Terrorism and Sentencing Act*

Both these Acts were passed in 2021. We did limited work in these areas as we prioritised work on the Policing Bill. We did make a submission to the committee in the Counter-Terrorism and Sentencing Bill.

**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 Scottish law. We will work to 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.**

#### *Scotland: Incorporation*

Work on the incorporation of international treaties into Scottish Law continued in 2021. We worked with other civil society organisations to successfully ensure incorporation was included in all but one of the political party manifestos for the Holyrood elections in May 2021, by supporting hustings and actively engaging with new and returning MSPs on this and other key human rights issues. We developed an Academic and Civil Society Joint Project on Incorporation to address the research and analysis needs with a network of legal academics and a core group of Scottish civil society organisations. We also began the development of a communications campaign and involved young activists in this development to ensure it works for our target audience in Scotland.

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

### Strategic Report for the year ended 31 December 2021

#### *Northern Ireland legacy / 'dealing with the past'*

By December 2021, the UK Government had failed to publish its Bill on addressing past conflict-related human rights violations in Northern Ireland. In a command paper published in July 2021, it had signalled its intention to pass legislation to introduce a de facto amnesty for past human rights violations committed during the Northern Ireland conflict. We worked with partners in opposing the plans, including through work with victims and bereaved family members, whose voices we amplified via media, digital media and in advocacy with political targets in the UK, Ireland and USA. Due to our direct intervention, in September 2021 Council of Europe Commissioner on Human Rights, Dunja Mijatovic, wrote to the Northern Ireland Secretary of State to voice concern, while in November 2021, 21 members of the US Congress wrote to the US Secretary of State calling for public opposition.

We also supported victims of human rights violations through litigation against the UK authorities, including a successful case at the Supreme Court which ruled in December 2021 that the police acted unlawfully by deciding not to proceed with an investigation into the torture of the 'Hooded Men' in the 1970s. We still expect to have to respond to the Government Bill in the first half of 2022.

#### *Abortion access in Northern Ireland*

In July 2021, the Northern Ireland Secretary of State directed the devolved health department to commission abortion services, with full abortion services to be available in Northern Ireland no later than 31 March 2022. This followed a change in the law at Westminster to grant the Secretary of State powers to so act, given the failure of the Northern Ireland health department to commission and fund the services themselves. This followed political advocacy by the UK Section directly with the UK Government and with political actors at Westminster and Stormont, including joint work with Informing Choices NI, a sexual and reproductive health charity. Further developments are expected in 2022.

#### *Northern Ireland Bill of Rights*

We worked to advance a Northern Ireland Bill of Rights through our coalition, the Human Rights Consortium. We contributed to the coalition submission to the Northern Ireland Assembly ad hoc committee on a Bill of Rights, and met with committee members and party leaders to encourage a positive outcome. The coalition campaign, Make Our Future Fair, worked with and encouraged many grassroots groups, including from the women's, LGBT+ and children's sectors, to engage with their own constituencies and with the Assembly committee process through meetings and submissions. Public opinion polling commissioned by the coalition, published in June 2021, showed strong public support for a Bill of Rights, including economic and social rights. The committee ran into inter-party political difficulties in late 2021, but should still produce an end-of-mandate report in early 2022, which can be a foundation for future work.

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

Our refugee and migrant rights campaigning focussed primarily on generating opposition to the worst aspects of the Government's New Plan for Immigration and subsequent Nationality and Borders Bill. This Bill seeks to largely shut down the UK's asylum system and criminalise and punish refugees from around the world. We provided supporters and partners with a comprehensive guide to participate in a consultation about the proposed changes. There were over 8,500 responses to the consultation with around 75% of these opposing the plans.

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### **Strategic Report for the year ended 31 December 2021**

We provided multiple briefings for parliamentarians, as well as template letters and an online action, for supporters to lobby their MPs, as the Bill progressed through parliament. In October, with partners, we mobilised supporters which resulted in at least 150 MPs being directly lobbied by constituents. In 2021 we consistently drew attention to our concerns in the media, across broadcast, print and social media.

We continued to monitor a potential Judicial Review on the UK's refugee family reunion policy.

**Globally, we will continue our work to support Syrian Human Rights Defenders (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 and the Occupied Palestinian Territories (OPT) institutional discrimination.**

We developed and delivered large training programmes in holistic security for two leading Syrian legal organisations working on the Koblenz torture trial. We also continued to advise Syrian HRDs working on developing a UN mechanism to search for Syria's disappeared and detained. We developed a range of content to mark the guilty verdict in Koblenz of a former Syrian intelligence official, whose prosecution was supported by the partners we had been training.

We marked the 10th-anniversary of the Syria crisis by developing a range of public content featuring leading Syrian HRDs, including videos and interviews. We also spoke on a range of platforms, including on the sidelines of the UN Security Council and Human Rights Council, to amplify our concerns regarding Syria.

The IS report on institutional discrimination in Israel OPT was delayed until early 2022. We brought attention to the mass violations against protesters in Israel OPT in mid-2021. We also developed a report and campaign on a particular UK company, JCB, and their involvement in human rights violations in Israel OPT.

**We will continue to respond to the human rights violations resulting from COVID-19 – in the UK and globally. We will campaign on workers' rights in the gig economy with the Trade Union Network; and call for a public inquiry (and submit evidence as required) based upon the IS report on COVID-19 and UK prisons.**

The IS published a global report 'Forgotten behind bars' relating to COVID-19 and prisons, which included a short section on the situation in UK prisons. The UK Section undertook limited campaigning in this area.

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

We did substantive media work in responding to Channel crossings and the tragic deaths of those desperate to reach the UK. We worked with the Kent Amnesty Group to identify and lobby local MP's and undertook activities to raise awareness.

#### **Detention of asylum seekers**

Our activists from the Kent network campaigned locally to highlight the squalid conditions at Napier Barracks, which was being used to detain asylum seekers. We also undertook national media work. These actions led to an all-party parliamentary group inquiry and calls on the UK Government to close down the site.

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### **Strategic Report for the year ended 31 December 2021**

**Our work on individuals at risk will continue, focusing on the cases of British Iranians Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori. 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.**

We delivered in-depth work on the cases of UK Nationals in Iran, focusing on the cases of Nazanin and Anoosheh, making significant progress in our aim of UK Government recognition on Anoosheh's case, and supporting Richard Ratcliffe's campaign in October and November.

In March 2022 both Nazanin and Anoosheh were released and were finally able to return to their families in the UK.

Our work on individuals at risk was delivered throughout 2021, with both a planned portfolio and reactive work. As well as our work UK nationals in Iran, we also prioritised country-focused work on cases in Saudi Arabia, Poland and Turkey, with positive feedback from both the individuals with whom we worked and the global movement on the impact of our work. We continued to support activists to deliver their campaigning on other key cases across our portfolio, including provision of additional training.

We delivered an online training programme on the ethics of working with Individuals at Risk to our staff throughout 2021, which we plan to continue and build upon.

We brought together a project group from across the organisation to plan and deliver our annual Write for Rights campaign, which took place across November and December.

## **2. Become an anti-racist and inclusive organisation**

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

The UK Section experienced significant challenges throughout 2021 following disclosures of racism within the organisation by a number of current and former staff members which was reported in the national press. The UK Section Board, trade union, and lead activists worked together to appoint an external organisation to undertake an inquiry into these issues and work with us to co-create measures that will enable us to be more anti-racist and inclusive in our work.

As a movement, we have significant work ahead to address institutional racism and root out practices that perpetuate racism. The UK Section sees all forms of racism and discrimination as an issue of human rights, justice, accountability, wellbeing, and impact. Our mission requires us not only to expose and condemn racism externally, but also to root out all forms of racism from within our organisation and to ensure that our workplace culture and organisational structure supports this.

Ahead of being informed by the recommendations expected to be included in Global HPO's report, we undertook widespread activities to improve Equality, Diversity and Inclusion (EDI). This included anti-racism training for all staff, focus groups and surveys allowing staff and volunteers to share their experiences of racism both inside and outside of the organisation, and the hiring of an EDI lead in January 2021. We have also developed an Inclusion, Diversity, Equity, and Anti-Racism Plan that will address these issues across all areas of our organisation.

We developed activist EDI training over the course of the year and started delivering the training with activists at the end of the year with a training session to around 20 activists at the Country Coordinator forum in November 2021. We have prioritised Anti-Racism and EDI training for activists in 2022. A new staff member joined us as Racial Justice lead in September 2021.

## AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

### Strategic Report for the year ended 31 December 2021

#### 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 Customer Relationship Management (CRM) system and implement our new HR system.**

Work to finalise our 2022-2030 Strategic Plan was completed and then formally adopted by the Annual General Meeting in June 2021. Building upon that strategy, an operational business plan for 2022 was approved by the UK Section and Trust Boards in December 2021.

Having initially planned to scope CRM requirements in parallel to the process of developing our next organisational strategy, we decided instead to wait until the strategic thinking had developed before going any further with our CRM scoping. This was to ensure we had considered in more depth how the organisation will need to operate in the new strategic context, particularly when it comes to the implications in terms of technology of working with and supporting activists at a local level. This work will now begin in 2022. We have implemented our integrated HR and Payroll system and are embedding its use across the organisation.

#### 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.**

At our 2021 National and Student Conferences we gathered a diverse group of young people as part of our new Youth Collective. The Youth Collective was intentionally designed to support delivery of the Youth Strategy, be diverse and connect various parts of our movement where young people are and include non-members so that we can bridge to new communities. The Youth Collective has members from across our activism networks.

The Rise Up programme was successfully delivered to two cohorts of participants, both with groups of around 25 people. We successfully reached, recruited and trained participants, over 90% of whom were from the target groups we were aiming to reach. The alumni group is growing and we are following the participants as they continue to campaign in their communities after completing the programme.

The Children's Human Rights Network (CHRN) co-led the delivery of the Angelina Jolie *Know your rights and claim them – a guide for youth* book project. The CHRN Conference in November 2021 was entirely based around the rights of the child outlined in the book. The CHRN committee led the conference and is now 50% rights holder led.

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

We delivered (primarily online) over 31 training sessions in 2021 to 559 activists. We will prioritise developing and delivering anti-racism training, digital campaigning/organising training and safeguarding training to sit alongside the existing Community Organising and other modules in accordance with the activist education syllabus.

Through 2021 we have also designed the 'shop window' for all education and training activities which will sit on our website. This will be launched in 2022. A toolkit to help us plan and measure learning and activist journeys has also been developed.

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**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.**

Football Welcomes in 2021 was hugely successful despite the barriers football faced during the pandemic. Indoor and outdoor activities were curtailed with outdoor sport only coming back two days before the start of the Football Welcomes month in April, meaning a lot of lower leagues and grassroots clubs were not able to participate. Despite this, Football Welcomes engaged over 100 clubs in the month and adapted to digital participation incredibly well. One standout example was Leicester City in the Community inviting the author Michael Morpurgo to run an online session with 180 local schoolchildren on his book *Shadow*, about a boy who flees war in Afghanistan.

This year's event also plotted an excellent road map on engagement with local Amnesty groups. The Amnesty group in Sunderland used Football Welcomes to build relationships with local refugee organisations, schools, the university, and the local Council as well as the football club, to host sessions with refugees that garnered local media attention and paved the way for long-term relationships. This partnership also saw eight civic buildings lit up in Amnesty yellow to mark Football Welcomes.

A Football Association-funded Women's Football Officer role joined us in 2021 to support new community projects for women refugees in Euro 2022 host cities, designing and delivering a leadership training programme for female participants in these and the existing Football Welcomes Community Projects and working on the Football Welcomes month to ensure that it is fully inclusive of women's clubs and refugee women and girls.

We developed training for football coaches in Wales to support clubs to be welcoming to refugees, under our partnership with the Football Association of Wales. The training sessions are part of a UEFA-funded project to provide opportunities for refugees to become coaches and referees.

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

In 2021 activists participated at the early stages of campaign planning and the delivery of campaign plans. Lead activists were part of the core planning group overseeing the design and development of all priority campaigns. Over 50 activists were involved in creative action planning for our campaign to protect the Human Rights Act. We agreed a new framework to support lead activists to coordinate their work to build and maintain relationships with Foreign Commonwealth and Development Office (FCDO) desk officers.

The Youth Steering Group was involved in the design and delivery of the Brand campaign in 2021 and the Youth Collective will continue to be involved in the development and delivery of our work to strengthen the human rights activist movement in the UK. Activists from across the UK Section continue to be actively involved in developing anti-racism throughout our activism.

In 2021 we began a trial of a new Activist Led Campaigns framework. Three activist-led country-focussed campaigns on human rights issues in Afghanistan, Kashmir and Sri Lanka were proposed, with the Afghanistan campaign approved and now under way. Further work in collaboration with colleagues at the IS is ongoing to assess the feasibility of supporting the other campaigns, and processes to consider future proposals are now well-defined.

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#### **5. Prioritise fundraising and build financial resilience**

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

In 2021 we delivered all of the planned activities for our Fundraising Innovation programme. During the first quarter, we developed our Innovation Blueprint. The Blueprint sets out our approach to bringing innovation into our fundraising activities. It outlines the purpose and ambition for our innovation programme, how it will be delivered in the next strategic period, how we will measure progress, how we will prioritise, monitor, and evaluate our innovation, how we will continue to build understanding, capability, and culture and how we will continue to evolve our methodology.

We subsequently delivered two innovation cycles focusing on new product development:

- The first cycle took place in April 2021 and the focus was developing a new fundraising challenge event. This is in further development ready for testing in 2022.
- The second cycle took place in December 2021 and the focus was developing a gaming product.

Innovation training with a focus on optimisation of current fundraising activities for the whole of the Fundraising Department was undertaken in 2021. Some key fundraising staff had further training to enable them to lead and facilitate new product innovation cycles in 2022 and thereafter.

We have reviewed and strengthened our fundraising proposition and case for support to show the impact membership and fundraised income can have on human rights.

Work on a project to map and improve the supporter experience was de-prioritised, pending development of new systems in 2022-23.

#### **Fundraising and Foundations Strategies**

At the end of December 2021, individual members of the UK Section stood at around 95,500. In comparison at December 2020, there were around 97,500 – a decrease of 2.0% which has resulted in a small decrease in income from members compared to 2020. We retained 92.4% (2020: 91.2%) of members active in 2020 and recruited around 6,500 (2020: 5,800) new individual members during 2021.

During 2021 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 an area of focus of the new strategy.

A restricted grant of £2.6m was received from the Trust, down from £4.0m in 2020. The Trust granted the UK Section's grant application in full, however in 2021 the UK Section funded a greater proportion of its expenditure in pursuit of objectives through unrestricted income, given its level of free reserves.

Our retail and conference space rental operations continued to be 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 are optimistic that a return to normality will increase profitability in these areas.

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



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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 and strategy, as well as 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 153 complaints in relation to the UK Section and the Trust's fundraising activities in 2021 (2020: 114). Of these 2021 complaints, we identified that 138 relate directly to the Trust (2020: 91), and 15 to the UK Section (2020: 10). In 2020 there were a further 13 general fundraising complaints which could not be attributed to either entity. We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

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

#### 4. Plans for future periods

2022 will be a key foundation year in the delivery of the new 2022-2030 strategy as we take the opportunity to build on our strengths and respond to a number of critical challenges that were highlighted in 2021. We will use 2022 to start to address those challenges and take the opportunity to make some significant investments that will be key to the foundation of the next stage of our journey. The key focuses and aims for 2022 are as follows.

<b>Goal One: Change Attitudes to Human Rights</b>
We will develop an audience segmentation communications and brand plan.
We will establish new communications principles to support our vision to be a diverse, inclusive, equitable, and anti-racist movement.
We will update and improve the functionality of the website
We will develop our advocacy for human rights education and build relationships with rights holders and duty bearers
We will grow relationships with poets and partners through Words That Burn
We will develop a targeted and goal-based programme for our work with artists, influencers, and literature

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<b>Goal Two: Build a Powerful Movement</b>
We will launch the activist-led campaigns framework and support a greater and broader range of activist-led campaigns and improve how we respond to activist queries
We will roll out the activist education and training syllabus
We will progress toward diversifying our group of lead activists so that it better reflects the UK population
We will review and update the Activist Code of Conduct
We will introduce the Youth Collective and deliver Rise Up
We will launch the Anti-Racism Network
We will deliver the 2022 AGM, Festival of Human Rights and Pride
We will train 25 qualified teachers through the Amnesty Teacher Programme
We will evaluate and develop plans for future of Football Welcomes
<b>Goal Three: Winning Human Rights Victories</b>
We will respond to and continue to defend against attacks on human rights in the UK and globally (e.g. the Human Rights Act)
We will finalise our strategies on Legal Frameworks, Racial Justice, Freedom of Expression and Economic, Social and Cultural Rights (ESCR)
As part of the new global flagship campaign, we will launch a campaign on protecting the Right to Protest in the UK
We will also campaign based on IS research on homelessness and on contract cleaning staff experiencing precarious working conditions
We will launch the Israel and the Occupied Palestinian Territories (IOPT) apartheid research and campaign
We will protect and defend Individuals at Risk and conduct tactical campaigning
<b>How we will enable our Goals</b>
<b>People and Culture</b>
Using open and inclusive recruitment processes, we will recruit permanent senior roles
We will complete the independent inquiry into racism in the UK Section and plan for the implementation of the recommendations that follow
We will deliver the activities set out in the Inclusion, Diversity, Equity and Anti-racism (IDEA) plan, including training and capacity building interventions to staff, volunteers and activists
We will review and revise our behavioural framework and develop a plan to embed competencies that reflect our key values
We will review and update where required all current UK Section human resources policies and procedures, using external expertise to ensure best practice
We will deliver a development programme for People Managers
We will improve the collection and dissemination of data related to our staff and volunteers and their experiences of the UK Section
We will implement hybrid home/office working and develop associated good practice, policies and guidance
<b>Improvements to Governance</b>
We will update core governance practices so that they reflect standard good practice, including resolution tabling at the AGM
We will update the method of governance group paper distribution to reflect modern methods
We will understand and address the skills and diversity needs and gaps in our governance bodies
We will establish and implement a UK Section governance training curriculum
We will update our methodology for carrying out due diligence for governance members prior to appointment
We will continue to improve our risk management framework
We will look at options and the potential for reform of the legal structure of the UK Section

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<b>Planning, Monitoring, Evaluation and Learning Systems</b>
We will design and implement a planning and reporting system that brings together our approaches to planning, project management, monitoring, evaluating, and reporting
<b>Finance Systems and Processes</b>
We will deliver an update of our finance system to improve functionality and make use of cloud-based technology
We will update our procurement guidelines and processes to support buying practices which align with our organisation's values and which support our human rights work
<b>Knowledge, Technology and Digital Capabilities</b>
We will scope a new Customer Relationship Management (CRM) system that can support multiple 'customer' views, support our activism, and which is integrated across our work
We will develop knowledge and content management processes
We will move data storage to a cloud-based data centre with less reliance on physical infrastructure.
We will develop and implement knowledge management policies and procedures
<b>Facilities and Ways of Working</b>
We will develop a long-term vision of hybrid home / office working and deliver a reconfiguration of the facilities and technology we use to support this vision
<b>Income Generation</b>
We will work toward having a balanced portfolio, which is diverse, manages risk and delivers growth in net income
We will work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation
We will innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we do this

The invasion of Ukraine has significantly impacted our plans for 2022. We have supported the crisis response coordinated by the IS through our fundraising, have worked on the associated refugee crisis and on the UK Government response to support those who seek asylum. Internally, we have redoubled our focus on cyber security, wary of increasing threats to our systems and data.

We are not exposed to any significant financial operational risks, with increasing energy costs being the main challenge. We anticipate that unplanned work on the Ukraine crisis may impact the extent to which we are able to meet all the objectives set out above.

## 5. Financial review

The accounts show a surplus for the year of £0.3m, compared to a £1.2m surplus in 2020.

Income has fallen by £1.6m on 2020 levels to £12.2m in 2021. This is largely due to a £1.5m decrease in the restricted grant from the Trust, which contributed to a £2.1m decrease in subscriptions, grants and donations. The Trust grant was restricted to areas of the UK Section's human rights work which aligned with the Trust's charitable objects, including for our work on: anti-racism; individuals at risk; refugees; human rights defenders; human rights education work; youth strategy and defence of the human rights framework.

There was an increase in income from other trading activities of £0.5m from 2020. Income from shops improved by £0.2m as they were able to open throughout more of the year in 2021, and gifts in kind of £0.3m have been recognised within corporate relationships rather than grants received as in 2020.

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Directly offsetting some of these losses, we received (included within Grants) Retail, Hospitality and Leisure Business Grants of £147k (2020 - £218k) made in respect of our shops, and £46k (2020 - £118k) received through the Coronavirus Job Retention Scheme.

Staff costs in the UK Section decreased slightly in 2021, by £0.1m, compared to an overall increase in staff costs of £0.1m across both entities. The minimal movement in staff costs was due to an effort to control this expenditure whilst navigating uncertainty around the impact of COVID-19.

Free reserves at 31 December 2021 were £5.2m, which is an increase of £0.5m on 2020, 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 continued to impact the UK Section's operations significantly in 2021. The fundraising environment has been impacted, with more fundraising continuing to now happen online, and activities requiring face to face interaction still curtailed for much of 2021. This is particularly the case in our network of second hand bookshops which were closed for much of the early part of 2021 and then again in December. 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 UK Section to fund our work. That highly valued support has helped limit the overall financial impact of COVID-19, and places us in a strong financial position as we embark on a new strategy for the 2022-2030 period.

Extensive scenario planning was undertaken during 2021 to better understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We closely monitor performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments that could follow the COVID-19 pandemic.

The staff and volunteers have been largely able to carry on their work remotely, with further improvements to technology and better remote working and mixed home / office working practices developed through 2021. Whilst some roles have been more impacted than others, through online collaboration tools and hybrid meetings enabling people at home and in person to work effectively together, our Board and governance committees, senior management, and staff and volunteers have remained operational throughout these challenges.

The 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.

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Risk	Plans and strategies to manage risks
<b>Strategy and Governance</b> – are we delivering the strategy and impact in order to meet our vision?	<ul style="list-style-type: none"> <li>• A 2022-30 Strategic Plan was adopted at the AGM in June 2021.</li> <li>• The Strategic Plan was developed with engagement and consultation with activists and other stakeholders to ensure that it reflected the direction of the UK movement.</li> <li>• Business plans for 2022 will support the implementation of the new strategy. These plans take into consideration the resource requirements required for effective delivery.</li> </ul>
<b>Operational Delivery</b> – are business critical processes operating as intended?	<ul style="list-style-type: none"> <li>• Staff have been working remotely since March 2020 and business critical processes such as payroll and accounts payable can be operated effectively in this environment.</li> <li>• We will continue to strengthen our business continuity practices by moving more systems to the cloud. Back-ups are in place where possible for all processes, so that in the event of illness, they are still able to be delivered.</li> <li>• A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy data to cloud storage will continue and be largely completed during 2022.</li> </ul>
<b>Financial Stability</b> – are we delivering the strategy in a way that safeguards our financial sustainability?	<ul style="list-style-type: none"> <li>• Fundraising has been prioritised in our new Strategy for 2022 – 2030, to support income growth.</li> <li>• We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy giving and performance of new supporter recruitment.</li> <li>• We continue to closely monitor our fixed cost base. Our operational plans for 2022 have been developed based on current staffing levels. We are closely monitoring current high rates of Inflation and modelling the impact on our cost base.</li> <li>• Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity.</li> </ul>
<b>Compliance</b> – Do we comply with all legal and regulatory requirements?	<ul style="list-style-type: none"> <li>• We ensure all staff undertake data protection training, scan our systems for weaknesses, and have hired external cyber security support to improve our systems. These activities are designed to manage this risk of data and information held by the UK Section or activists being accessed, used, disrupted, modified or destroyed by unauthorised parties.</li> <li>• We undertake regular fundraising compliance checks, and monitor developments in the sector.</li> <li>• Detailed health and safety risk assessments are in place to manage COVID-19-related risks across all premises.</li> </ul>

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<p><b>People and Culture</b> – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> <li>• A key focus of the business plan for 2022 is resource allocation which takes into account the staff time and skills needed for all planned activities.</li> <li>• We remain focused on bringing diversity into the organisation to enable us to better deliver on our priorities. Plans are in place across the organization to promote equity, diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority.</li> <li>• We have developed a plan of work to strengthen safeguarding, with a particular focus on safely supporting increased youth participation at all levels of the organisation.</li> </ul>
<p><b>Reputational</b> – are we delivering the strategy in a way which safeguards our reputation?</p>	<ul style="list-style-type: none"> <li>• We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, creative approvals, procurement, investment, data protection and social media.</li> <li>• We have an established crisis communications group with significant experience of effectively managing response to reputational risk.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2021 we have improved incident reporting and developed processes to monitor regulatory compliance across a broad range of activities following an approach endorsed by the National Council for Voluntary Organisations (NCVO).

## 7. Reserves policy

As at 31 December 2021 unrestricted funds totalled £9.0m (2020: £8.7m). This comprises:

- £3.8m (2020: £4.0m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £5.2m (2020: £4.7m) 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 remain within the range of £3.9m to £4.4m (2021: £3.9m to £4.4m). This level of reserves reflects heightened uncertainty around the impact of COVID-19, and high inflation in the UK economy.

At 31 December 2021 the level of free reserves was over this target range, at £5.2m. The UK Section plans to make a deficit budget in 2022, investing in our longer-term capabilities at the start of the 2022-2030 strategic period. 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.

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## **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 2021 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:

Senthorun Raj, Chair

Date: 21 May 2022

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**Independent Auditor's Report for the year ended 31 December 2021**

## **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 2021 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 2021 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 whether the other information is materially inconsistent with the financial statements or our



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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 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

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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
- 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

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apportionment of costs between Trust and the UK 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.

**Laurence Elliott** (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Gatwick, West Sussex  
Date: 23 May 2022

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

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Statement of financial activities (including income and expenditure account)**  
**for the year ended 31 December 2021**

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2021 £000's	2021 £000's	2021 £000's	2020 £000's
<b>Income from:</b>					
Subscriptions, donations and grants	3	7,927	2,651	10,578	12,687
Publications and materials	4	165	-	165	121
Other trading activities	5	1,436	-	1,436	965
Investment and other income	6	38	-	38	42
<b>Total income</b>		<b>9,566</b>	<b>2,651</b>	<b>12,217</b>	<b>13,815</b>
<b>Expenditure on:</b>					
Raising funds	3	2,570	-	2,570	2,603
Other trading activities	5	1,417	-	1,417	1,611
		<b>3,987</b>	<b>-</b>	<b>3,987</b>	<b>4,214</b>
<b>Pursuit of objectives</b>					
Promotion of human rights	7	4,639	2,186	6,825	7,209
Investment in activist recruitment	7	719	417	1,136	1,186
<b>Total expenditure in pursuit of objectives</b>		<b>5,358</b>	<b>2,603</b>	<b>7,961</b>	<b>8,395</b>
<b>Total expenditure</b>		<b>9,345</b>	<b>2,603</b>	<b>11,948</b>	<b>12,609</b>
<b>Net income</b>		<b>221</b>	<b>48</b>	<b>269</b>	<b>1,206</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	14,15	8,732	151	8,883	7,677
<b>Total funds carried forward</b>	<b>14,15</b>	<b>8,953</b>	<b>199</b>	<b>9,152</b>	<b>8,883</b>

All amounts relate to continuing activities. There are no recognised gains or losses other than the surplus for the year. The notes on pages 29 to 42 form part of these financial statements. Analysis by fund of the 2020 income and expenditure comparatives is shown in notes 3 to 7.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Balance sheet at 31 December 2021**

	Note	2021 £000's	2020 £000's
<b>Fixed assets</b>			
Tangible fixed assets	11	3,784	3,986
<b>Current assets</b>			
Debtors	12	727	1,387
Stock		55	28
Cash at bank and in hand		5,625	4,610
		<u>6,407</u>	<u>6,025</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(1,039)</u>	<u>(1,128)</u>
<b>Net current assets</b>		5,368	4,897
<b>Total net assets</b>		<u>9,152</u>	<u>8,883</u>
<b>Funds</b>			
<b>Restricted</b>	14	199	151
<b>Unrestricted</b>			
Undesignated	15	5,169	4,746
Designated	15	3,784	3,986
		<u>8,953</u>	<u>8,732</u>
<b>Total funds</b>		<u>9,152</u>	<u>8,883</u>

Approved by the Board and signed on its behalf by:

Meredith Coombs, Treasurer

Date: 21 May 2022

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 2021**

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	<b>Note</b>	<b>2021 £000's</b>	<b>2021 £000's</b>	<b>2020 £000's</b>	<b>2020 £000's</b>
<b>Cash flows from operating activities</b>					
Net cash provided by operating activities	<b>16</b>		<b>1,111</b>		<b>1,145</b>
<b>Cash flows from investing activities</b>					
Interest received	<b>6</b>	-		4	
Payments to acquire tangible fixed assets	<b>11</b>	<u>(96)</u>		<u>(215)</u>	
<b>Net cash (used in) investing activities</b>			<b>(96)</b>		<b>(211)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>16</b>		<u><b>1,015</b></u>		<u><b>934</b></u>
Cash and cash equivalents at the beginning of the year	<b>16</b>		4,610		3,676
<b>Cash and cash equivalents at the end of the year</b>	<b>16</b>		<u><b>5,625</b></u>		<u><b>4,610</b></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 2021**

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## **1 Company information**

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

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 Amnesty International movement as contained in the Mission and Vision of Amnesty International and in the decisions made by the Global Assembly. 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 Board have undertaken an assessment of the strategic risks facing the UK Section and the potential financial impact of these risks materialising in a range of different negative scenarios. A detailed cashflow has been performed for the UK Section and plans are in place to manage cash outflows in the event of such negative scenarios arising. Consideration has been given to the costs that can currently be controlled, and the funds that would be required to initiate structural changes to further control costs.

The Board concluded that the UK Section could adequately withstand the financial impact of key risks materialising through exercising control over costs and by utilising its reserves which are above the target level derived from the risk based reserves policy.

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

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

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## **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 the Retail, Hospitality and Leisure Business Grant and from the Coronavirus Job Retention Scheme is accounted for on an accruals basis.

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.

Gifts in kind, which represent donated services and facilities are included in 'Corporate relationships' at their estimated value to the UK Section when received, and allocated to the appropriate expenditure category at the same amount.

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.

### **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	10% - 20% per annum	Computer equipment	20% - 33% per annum
Office equipment	20% per annum	Office furniture	10% per annum
Leasehold improvements	10% - 20% per annum		

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



## **2 Accounting Policies - continued**

### **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.

### **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.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**3 Subscriptions, donations and grants**

	Unrestricted 2021 £000s	Restricted 2021 £000s	Total 2021 £000s	Total 2020 £000s
Subscriptions and donations from supporters and members	7,734	-	7,734	7,797
Grants received (see note 3.1 for analysis of restricted funds)	193	2,651	2,844	4,890
	<b>7,927</b>	<b>2,651</b>	<b>10,578</b>	<b>12,687</b>
<b>Expenditure on raising funds</b>				
Supporter recruitment	1,703	-	1,703	1,780
Supporter care	562	-	562	571
General fundraising	305	-	305	252
	<b>2,570</b>	<b>-</b>	<b>2,570</b>	<b>2,603</b>
<b>Net income from fundraising</b>	<b>5,357</b>	<b>2,651</b>	<b>8,008</b>	<b>10,084</b>

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

Also included within Grants received are Retail, Hospitality and Leisure Business Grants of £147k (2020 - £218k) made to our shops, and £46k (2020 - £118k) received through the Coronavirus Job Retention

Included within Subscriptions and donations from supporters and members are unrestricted amounts received from Board members and senior management totalling £1,236 (2020: £1,200).

Included within the expenditure on raising funds is £619k (2020: £587k) of apportioned support costs, as described in note 8.

In 2020 Grants received included £4,251k of restricted income.

**3.1 Analysis of restricted funds received**

	2021 £000's	2020 £000's
<b>Restricted grants received</b>		
Nations and regions	-	127
Media Awards	2	-
Individuals at risk	5	-
Human rights education	17	-
Refugee programme	28	30
Football welcomes	51	46
Grant from the Trust for the promotion of human rights	2,548	4,048
<b>Total restricted funds received</b>	<b>2,651</b>	<b>4,251</b>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

<b>4 Publications and materials</b>	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Income from human rights publications and campaigning materials	<b>165</b>	<b>121</b>

**5 Other trading activities**

	<b>Income</b>	<b>Expenditure</b>	<b>Net income/ (expenditure)</b>	<b>Income</b>	<b>Expenditure</b>	<b>Net income/ (expenditure)</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Shops	708	1,029	(321)	507	1,053	(546)
Sales	156	121	35	75	66	9
Conferencing	23	88	(65)	77	189	(112)
Corporate relationships	338	-	338	-	-	-
Royalties	11	2	9	5	5	-
Community fundraising	69	45	24	93	140	(47)
Events	23	91	(68)	23	126	(103)
Appeals	108	41	67	185	32	153
	<b>1,436</b>	<b>1,417</b>	<b>19</b>	<b>965</b>	<b>1,611</b>	<b>(646)</b>

Included in expenditure on other trading activities is £398k (2020: £477k) 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.

Included within Corporate relationships are Gifts in kind of £335k representing advertising and consultancy services provided free of charge. In 2020 Gifts in kind for advertising services totalled £303k and were included within Grants received.

Although shops show a trading deficit of £321k, Grants received includes £179k of retail related grants. Retail, Hospitality and Leisure Business Grants of £147k were received, and £32k received through the Coronavirus Job Retention Scheme related to retail staff. These grants were intended to lessen the financial impact on businesses following forced closures due to Covid-19, and would reduce the deficit shown above had they been allocated to Other trading activities.

<b>6 Investment and other income</b>	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Investment income - interest receivable	-	4
Rental income	38	38
<b>Total investment and other income</b>	<b>38</b>	<b>42</b>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**7 Expenditure in pursuit of objectives**

	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Promotion of human rights</b>						
Production and distribution of human rights publications and campaigning materials	808	254	1,062	665	531	1,196
Media	528	157	685	373	283	656
Individuals at risk	86	188	274	91	193	284
Human rights education	193	324	517	175	349	524
Policy	360	421	781	389	360	749
Amnesty in the community	248	41	289	99	214	313
Nations and regions	317	138	455	293	352	645
Refugees and asylum	455	22	477	232	272	504
Women's human rights	71	19	90	93	3	96
Grants to AI sections	82	-	82	174	-	174
Youth activism	80	112	192	76	131	207
Country campaigning	207	-	207	133	98	231
Corporate and social responsibility	104	6	110	102	-	102
Security and human rights	46	57	103	103	-	103
Human Rights Act	123	155	278	172	118	290
Human rights defenders	100	19	119	29	102	131
Campaigns and activism support	831	273	1,104	406	598	1,004
	<b>4,639</b>	<b>2,186</b>	<b>6,825</b>	<b>3,605</b>	<b>3,604</b>	<b>7,209</b>
<b>Investment in activist recruitment</b>						
	<b>719</b>	<b>417</b>	<b>1,136</b>	<b>352</b>	<b>834</b>	<b>1,186</b>
<b>Total expenditure in pursuit of objectives</b>	<b>5,358</b>	<b>2,603</b>	<b>7,961</b>	<b>3,957</b>	<b>4,438</b>	<b>8,395</b>

Included in Promotion of human rights is £1,816k (2020: £1,790k) of apportioned support costs. Included in Investment in activist recruitment is £277k (2020: £273k) 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 2021**

**8 Support costs**

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Staff costs	1,087	968
Staff and volunteer training and welfare	260	292
Premises costs	743	744
VAT recovery adjustment	13	62
Depreciation	298	294
Auditors - Audit fees	20	26
- Other services	4	3
Other support costs	570	705
Governance	115	33
<b>Total support costs</b>	<b>3,110</b>	<b>3,127</b>

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Apportionment of support costs</b>		
Raising funds	619	587
Other trading activities	398	477
Promotion of human rights	1,816	1,790
Investment in activist recruitment	277	273
<b>Total support costs apportioned</b>	<b>3,110</b>	<b>3,127</b>

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments. Included within support costs are operating lease costs of £610k (2020: £637k).

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 2021

#### 9 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 228 staff were employed during 2021 (2020: 241).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 202 in 2021 (2020: 209). The full time equivalent number of staff employed in 2021 was 183 (2020: 188).

#### Apportioned staff costs

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

	2021 £000s	2020 £000s
Wages and salaries	5,815	5,935
Social security costs	641	646
Pension costs	444	450
	<b>6,900</b>	<b>7,031</b>

The UK Section contributes to defined contribution pension schemes.

#### 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	67	30	1,567
Other trading activities	21	13	571
Human rights campaigning	73	60	3,674
Support	36	17	1,088
	<b>197</b>	<b>120</b>	<b>6,900</b>

Of the 228 staff employed during 2021, there were 222 staff who had a part of their time apportioned to the UK Section (2020: 234). The full time equivalent number of staff apportioned to the UK Section was 120 full-time posts (2020: 129). The average number of employees apportioned to the UK Section for 2021 was 197 (2020: 205).

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**9 Staff costs (continued)**

**Emoluments of employees**

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

	<b>2021</b>	<b>2020</b>
<b>£ 000s</b>	<b>Total numbers</b>	<b>Total numbers</b>
0 - 60	195	209
60 - 70	13	14
70 - 80	9	6
80 - 90	1	-
90 - 100	2	4
100 - 110	2	-
120 - 130	-	1
	<b>222</b>	<b>234</b>

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the UK Section irrespective of the apportionment of those costs between the Trust and the UK Section.

**Key management personnel remuneration**

Aggregate emoluments for the six key management personnel of both the UK Section and the Trust for the year ended 31 December 2021 total £731,023 (2020: £621,043 for five key management personnel). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 53% in total are apportioned to the UK Section.

During 2021 there was a transition in the post of Chief Executive, with the outgoing Chief Executive retiring in August 2021, and an Interim Chief Executive appointed in May 2021. During the transition period May 2021 to August 2021, both the Interim Chief Executive and the Chief Executive were in post.

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the post of Interim Chief Executive in 2021 was £123k. The actual gross salary paid to the Interim Chief Executive was £76k.

The annual equivalent gross salary of the outgoing Chief Executive was £123k (2020: £123k). The actual gross salary paid to the outgoing Chief Executive to the date of their retirement was £91k.

**Directors' remuneration**

None of the Directors received any remuneration during the year (2020: £nil). During 2021, out of pocket travel expenses totalling £538 were reimbursed to two Directors (2020: £285 to 2 Directors). Directors and Officers Liability Insurance cover was in place at an annual premium of £6k (2020: £6k).

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**10 Taxation**

No tax charge arose in respect of 2021 or 2020 as the the UK Section incurred a loss for tax purposes in each of those years. At the balance sheet date the UK Section had tax losses available to carry forward to offset against future taxable profits, but this was not recognised as an asset.

**Reconciliation**

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Profit on ordinary activities before tax</b>	<b>269</b>	<b>1,206</b>
<b>Profit on ordinary activities at the standard rate of corporation tax in the UK of 19% (2020 - 19%)</b>	<b>51</b>	<b>229</b>
<b>Effects of:</b>		
Net non-taxable income	110	(379)
Deferred tax not recognised	(161)	150
<b>Total tax charge</b>	<b>-</b>	<b>-</b>

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

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Deferred tax asset - not recognised in the accounts</b>		
Deferred tax at 19%		
Balance at 1 January	(362)	(197)
Movement	(259)	(165)
Balance at 31 December	<b>(621)</b>	<b>(362)</b>
<b>The year end unprovided deferred tax asset comprises</b>	<b>£000s</b>	<b>£000s</b>
Accelerated capital allowances	56	82
Losses available to carry forward	(677)	(444)
	<b>(621)</b>	<b>(362)</b>



**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**11 Tangible fixed assets**

	Leasehold buildings improvements	Plant & machinery	Computer equipment & infrastructure	Office equipment	Leasehold shops improvements	Total
	£000s	£000s	£000s	£000s	£000s	£000s
<b>Cost</b>						
At 1 January 2021	4,637	1,866	1,056	1,204	24	8,787
Additions	-	12	35	9	40	96
At 31 December 2021	4,637	1,878	1,091	1,213	64	8,883
<b>Depreciation</b>						
At 1 January 2021	1,477	1,354	959	991	20	4,801
Charge for the year	93	94	49	62	-	298
At 31 December 2021	1,570	1,448	1,008	1,053	20	5,099
<b>Net book value</b>						
At 31 December 2021	3,067	430	83	160	44	3,784
At 31 December 2020	3,160	512	97	213	4	3,986

**12 Debtors**

	2021 £000s	2020 £000s
Amounts owed by related entities	189	727
Trade debtors	98	22
Other debtors, prepayments and accrued income	391	575
Value Added Tax recoverable	49	63
	<b>727</b>	<b>1,387</b>

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

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

	2021 £000s	2020 £000s
Trade creditors	288	533
Accruals and deferred income	367	296
Payroll taxes and other creditors	334	249
Other creditors	50	50
	<b>1,039</b>	<b>1,128</b>

There is no deferred income included in the above figures for 2021 or 2020.

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**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:

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
Northern Ireland abortion campaign	101	104
Football welcomes	79	45
Human rights defenders	13	20
Grant from the Trust for the promotion of human rights	-	-
Refugee programme	4	(18)
Media Awards	2	-
	<b>199</b>	<b>151</b>

Restricted fund total movements:

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>At 1 January</b>	151	338
Income	2,651	4,251
Expenditure	(2,603)	(4,438)
<b>At 31 December</b>	<b>199</b>	<b>151</b>

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, which happened in 2021.

**15 Unrestricted Funds**

	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
	<b>Designated funds</b>	<b>Undesignated funds</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Undesignated funds</b>	<b>Unrestricted funds</b>
<b>At 1 January</b>	<b>3,986</b>	<b>4,746</b>	<b>8,732</b>	<b>4,065</b>	<b>3,274</b>	<b>7,339</b>
Total income	-	9,566	9,566	-	9,564	9,564
Total expenditure	-	(9,345)	(9,345)	-	(8,171)	(8,171)
Movement between funds	(202)	202	-	(79)	79	-
<b>At 31 December</b>	<b>3,784</b>	<b>5,169</b>	<b>8,953</b>	<b>3,986</b>	<b>4,746</b>	<b>8,732</b>
<b>Represented by</b>						
Tangible fixed assets	3,784	-	3,784	3,986	-	3,986
Cash at bank and in hand	-	5,425	5,425	-	4,459	4,459
Other net current assets / (liabilities)	-	(256)	(256)	-	287	287
	<b>3,784</b>	<b>5,169</b>	<b>8,953</b>	<b>3,986</b>	<b>4,746</b>	<b>8,732</b>

**AMNESTY INTERNATIONAL UNITED KINGDOM SECTION**  
**Notes forming part of the financial statements for the year ended 31 December 2021**

**15 Unrestricted Funds (continued)**

**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 £202k (2020: £79k) is a reflection of the reduction in net book value of fixed assets over the year.

**16 Notes to the cash flow statement**

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

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Net income/(expenditure) for the year as per the statement of financial activities</b>	269	1,206
<b>Adjustments for:</b>		
Depreciation charge	298	294
Interest received	-	(4)
(Increase) / decrease in stock	(27)	5
Decrease / (increase) in debtors	660	(164)
(Decrease) in creditors	(89)	(192)
<b>Net cash provided by operating activities</b>	<b>1,111</b>	<b>1,145</b>

**Analysis of cash and cash equivalents**

	<b>1 Jan</b>	<b>Cash</b>	<b>31 Dec</b>
	<b>2021</b>	<b>flows</b>	<b>2021</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Cash in hand and at bank	4,610	1,015	5,625

The difference of £96k (2020: £211k) 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 2021**

**17 Related party transactions**

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

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

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

**Related entity balances**

	<b>2021</b> <b>£000s</b>	<b>2020</b> <b>£000s</b>
Due from the Trust	189	727

**Related entity transactions**

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

	<b>2021</b> <b>£000s</b>	<b>2020</b> <b>£000s</b>
Restricted grants from the Trust	2,605	4,206
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	38
Charges made to the Trust for the Amnesty magazine	95	83
Contribution made to Amnesty International European Institutions Office	(82)	(174)

**18 Commitments under operating leases**

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

<b>Minimum lease payments due</b>	<b>2021</b> <b>£000s</b>	<b>2020</b> <b>£000s</b>
No later than one year	515	590
Between 1 and 5 years	1,355	1,361
More than 5 years	3,165	3,410
	<b>5,035</b>	<b>5,361</b>
<b>Analysed between:</b>		
Hire of office equipment	71	195
Other operating leases:		
Human Rights Action Centre	4,390	4,635
Shops	434	336
Offices (Belfast and Edinburgh)	140	195
	<b>5,035</b>	<b>5,361</b>

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