

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Financial statements for the year ended 31 December 2021

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Financial Statements for the year ended 31 December 2021

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Financial Statements for the year ended 31 December 2021

Legal and administrative information

Full name and registered address of the charity

Amnesty International UK Section Charitable Trust
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

Status of the charity

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

Charity registration number - England & Wales 1051681
Charity registration number - Scotland SC039534
Company registration number 03139939

Secretary and registered office

Michelle O'Keeffe, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA
Tel: 020-7033-1500; e-mail amnestycompany.secretary@amnesty.org.uk

Trustees

Andrew Lines ^(F) - Chair	Frederica De Silva ^(F)
Nicolas Patrick - Chair - resigned 6 September 2021	Awmaima Amrayaf ^(B,G) - appointed 21 July 2021
Meredith Coombs ^(*,A,B) - resigned 23 September 2021	Ciara Garcha ^(C,*) - appointed 10 July 2021
Amie Ibrahim Brown ^(B) - resigned 23 September 2021	Shirah Mansaray ^(B,E) - appointed 21 July 2021
Deborah Charnock ^(A,G)	Helen Moulinos ^(C,E) - appointed 21 July 2021
Nicholas Vogelpoel ^(A) - resigned 28 April 2021	Senhorun Raj ^(*) - appointed 10 July 2021
Lisa Warren ^(*,A,E)	Subathra Shanmuganathan ^(A,D) - appointed 23 July 2021
Eilidh Douglas ^(*) - resigned 7 June 2021	

* member of the Board of Amnesty International United Kingdom Section

Sub-Committee membership

A - member of the Finance Audit and Risk Sub-Committee
B - member of the People, Culture and Inclusion Sub-Committee
C - member of the Activism Sub-Committee
D - member of the Nominations Sub-Committee
E - member of the Campaigns and Impact Sub-Committee
F - member of the Grants Sub-Committee
G - member of the Safeguarding Sub-Committee

Chief executive and other key management personnel

Sacha Deshmukh	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
Irénée 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)

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

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Trustees Report for the year ended 31 December 2021

Trustees' Report

1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat which coordinates the worldwide movement and provides support for global governance structures. The International Secretariat ("the IS") consists of two companies – Amnesty International Limited and Amnesty International Charity.

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

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

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

2. Governance and management

The Trust is a registered charity and a company limited by guarantee and is governed by its Trustees (who are the Directors and Members). The Trust is independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

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

The Trustees are generally very familiar with human rights and the work of Amnesty International. Induction training is provided for new Trustees, which covers their responsibilities and statutory duties. All the Trustees give their time voluntarily and receive no benefits.

To ensure our independence, we do not seek or accept money from governments other than for our human rights education work. During 2020, the Trust received final funds from the Department for

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Trustees Report for the year ended 31 December 2021

International Development (dissolved in 2020; now the Foreign, Commonwealth and Development Office) for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now continuing to 2023 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **People, Culture and Inclusion Sub-Committee (formerly the Human Resources Sub-Committee)**, a joint committee of the UK Section and the Trust. It provides strategic support in the development, implementation and scrutiny of people policies, practices and culture including in the areas of inclusion, diversity, equity and anti-racism. This will enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

The **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 **Grants Sub-Committee**, a committee of the Trust. It assists the Trustees in making decisions to approve the release of funds. Their work includes ensuring that the appropriate degree of oversight is taken when assessing grant applications; reviewing and monitoring new and existing grants; assessing potential funders and approving the release of funds.

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

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

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

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Trustees Report for the year ended 31 December 2021

3. Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustees are not aware of any relevant audit information of which the auditors are unaware.

4. Policy on pay for employees including senior staff

The Trust operates a pay and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises, using established salary surveys, to help set our pay rates.

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

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Trustees 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 her for that service and for leading us to win so many Human Rights victories during that time. We have appointed an interim Chief Executive in 2021 and will make a permanent appointment to the role in 2022.

Volunteers are involved in a lot of different roles across the Trust. The supporters, volunteers and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

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

Andrew Lines, Chair
19 May 2022

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Strategic Report for the year ended 31 December 2021

Strategic Report

1. Key objectives and statement of benefits

All of the Trust's activities focus on delivering human rights benefit both to specific individuals and to the public in general. The Trustees believe that promoting general awareness of human rights, creating cultural support in favour of human rights, campaigning to prevent or end human rights abuses and encouraging supporters to take action, provides universal benefits.

In addition, a key objective of the Trust is to maximise the long-term funds available for grant making activities in support of such human rights benefits.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives they have set.

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

2. Key activities

The Trustees recognise the importance of the Amnesty International brand in securing the Trust's income, mainly from contributions from individual supporters from across the UK, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to the International Secretariat. The Trust also funds activity carried out by the UK Section. All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations within the Amnesty International movement whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

Through its grant making, the Trust supported a number of programmes in Scotland in 2021. That included campaigning for individuals at risk, human rights education activities, and defending and strengthening human rights frameworks, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

3. Key events

The Trust 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 Trustees 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 Trust 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 Trustees worked with the UK Section Board, 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

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Strategic Report for the year ended 31 December 2021

institutional 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 Trust 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.

4. Achievements and performance

2021 was a challenging year for the Trust as we continued to experience the challenges and 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. Grant Making

The Trust will offer grants in support of international work and human rights activity in the UK and will look to provide support across the spectrum of international and UK strategic goals.

Throughout 2021 the Trust continued to grant funds to a varied and dynamic portfolio of projects which delivered human rights activity both internationally and within the UK. A total of £2.5m was granted by the Trust in 2021 to fund the UK Section, and £10.6m to fund IS projects

Through its grants, the Trust supports charitable work falling under the global strategic priorities of the Amnesty International global movement and UK strategic priorities agreed with the UK Section.

Global Strategic Goals (2016-2021)

Goal 1: Reclaiming Freedoms

- People defending human rights are safe and supported
- People know their rights and are empowered to claim them
- People can claim their rights to speak out, organise and challenge injustice

Goal 2: Securing equal rights for all

- Discrimination, including violent discrimination is reduced
- Progress is made towards equality based on gender, gender identity and sexuality

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- More people can enjoy their economic, social and cultural rights

Goal 3: Responding to crises

- Civilians are better protected through effective action by national, regional and international institutions and mechanisms
- People affected by conflict, crises, and torture have access to adequate protection and assistance
- Those responsible for human rights abuses are held accountable and victims have access to justice, truth and reparation.

Goal 4: Ensuring accountability

- Regional and global human rights mechanisms are reinforced where national rights protection is failing
- Human rights governance and accountability are strengthened at national level

Goal 5: Maximising our resources and engagement

- Amnesty International is a larger, stronger and more diverse movement with a greater capacity to achieve human rights impact
- Amnesty International is strengthened through active and diverse participation.

During 2021, grants to the International Secretariat included funding to advance work in the following areas:

Goal 1: Reclaiming Freedoms

During 2021, grants from the Trust supported documentation of violations against human rights defenders around the world, addressing negative narratives and raising awareness of the positive contribution of defenders in a number of countries, including Russia, China, Iran, the EU, Balkans and Turkey. The Trust supported global human rights education through grants to support learning through “Massive Open Online Courses”, which aim to reach people all over the world who seek to know their rights, how to defend them and take action.

We have also supported the pilot Human Rights Academy in the Middle East and North Africa. It is a long-term project which aims to address the issue of shrinking spaces and lack of adequate action-oriented human rights education and training, and limited reach of such opportunities. Education systems fail to provide a secure space for learners based on human rights values and equip people to know and defend human rights, but rather reflect discriminatory patterns of our societies. The Human Rights Academy enables Amnesty International entities to provide human rights education in a customised manner to new and existing audiences.

Goal 2: Securing equal rights for all

The Trust’s West Africa human rights education project, involving local Amnesty International sections and civil society organisations in West Africa, as well as the IS, entered its fourth year of operation. Now supported by a grant from the Foundation for a Just Society International, the project aims to educate communities and empower women and girls in order to reduce the

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incidence of female genital mutilation and early forced marriage in numerous communities in Burkina Faso, Senegal and Sierra Leone.

The Trust continued to support projects examining discrimination and the denial of economic, social and cultural rights. In 2021, the Trust funded a project in Sierra Leone examining human rights and extractive industries. Based on the research findings, a campaign and advocacy strategy will be developed targeting Sierra Leone as well as supply countries, such as the USA. The project aims are: human rights abuses in the diamond industry in Sierra Leone are highlighted and reduced through better corporate practice and/ or government regulation; communities in focus extractive industry areas are better empowered to know and claim their rights and human rights defenders working on these issues can exercise their rights without fear of reprisal; increased accountability in the diamond industry through enacting new laws relating to human rights; mandatory due diligence and disclosure in the global diamond supply chain.

Goal 3: Responding to crises

During 2021, Trust grants provided support to the IS's *Be There* programme. This aims to increase the capacities of its Crisis Response team, including through the use of technology, open source tools, satellite imagery and 3D modelling. The basic aim of the *Be There* programme is that people are better protected before, during and after times of crisis and displacement. *Be There* aims to show the world the horrendous atrocities, violence, and human rights violations people face and to ultimately bring perpetrators to account. It also aims to increase the number of refugee sponsorship schemes in different countries and build the capacity of civil society organisations to seek justice and redress for human rights violations in situations of conflict.

The Trust also supported projects to support crisis response in the Americas, where people are facing an increasing deterioration of the enjoyment and protection of their human rights, and the Americas continues to be the most violent region in the world. Our support will enable a timely response to tactical opportunities to enhance Amnesty International's relevance, presence and impact advancing human rights agenda in the region, and to deliver swift reactive research and campaigning work on human rights crisis in the Americas aimed to stop human rights violations and protect people.

Goal 4: Ensuring accountability

During 2021, the Trust maintained its support for ongoing research projects to document the scale of extrajudicial executions in Kenya, human rights violations in the context of the Philippines war on drugs and potential human rights abuses associated with extractive industries in southern Africa and Sierra Leone. The Trust also supported international justice projects, including monitoring the performance of international courts. Work on corporate actors included research into the human rights implication of big data and artificial intelligence, as well projects on corporate accountability for environmental harm that diminishes the enjoyment of human rights by affected communities.

We have also funded a project which seeks to strengthen Amnesty International's advocacy for the human rights compliance of international justice mechanisms. A Clinic at University of Melbourne Law School has been established and systems put in place at Amnesty's Centre for International Justice (CIJ) in The Hague to monitor international criminal trials and research emerging human

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rights concerns (with a strong emphasis on gender analysis).

Goal 5: Maximising resources and engagement

In 2021 the Trust continued to support projects to reach Chinese speaking audiences outside China and reach out to Chinese audiences inside the great firewall wherever opportunities arise. It is imperative to counter the Chinese government narrative that human rights are purely a western ideology with no constituency outside of the West. It is equally important to show Chinese audiences the breadth of Amnesty International's work worldwide, so as to counter the government narrative that Amnesty International singles out and targets China unfairly.

We also supported the development and sharing of human rights policy and the building of capacity for effective human rights communications by the Amnesty movement, and effective activism, including the engagement of youth and the use of participatory approaches.

UK Strategic Human Rights Priorities (2016-2021)

- Protecting the rights of refugees
- Protecting the space for civil society
- Ensuring that human rights are respected, protected and promoted in the United Kingdom
- Responding to human rights crises
- Protecting individuals at risk
- Educating people about their human rights

The Trust typically provides annual grants to support projects that are mostly of longer than one year duration.

During 2021, grants to the UK Section covered the following areas:

Protecting the rights of refugees

The Trust continued to support the UK Section's work on refugees and migrants. A highlight of this work in 2021 was the Football Welcomes programme, building a refugee welcoming culture in UK football. Football Welcomes in 2021 was successful despite the unique barriers football faced during the pandemic, engaging over 100 clubs and adapting to digital participation. 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. Another example was in Sunderland where Football Welcomes helped 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.

Protecting the space for civil society

The Trust funding supported the UK Section's work on the defense of UK Human Rights Frameworks, the legal protections that enshrine and make real our human rights in the UK. In 2021 this work is focused on protecting and defending attempts to weaken and roll back these protections.

The work of the program is running campaigns, building and utilising networks, undertaking

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advocacy, supporting advocacy and activism, including at the community level, to defend the UK human rights framework. The aim of the programme is to defend and protect against the roll back of legally enforceable human rights protections across the four nations of the United Kingdom.

An example of this work was to ensure that Committee members scrutinising the Policing Bill heard our concerns on the Bill, as well as those of our civil society partners. We provided a specific focus on the provisions around: Right To Roam (which are likely to have a disproportionate impact on Roma and Traveller communities); Right to Protest (which could dramatically curtail our fundamental right to freedom of expression); and the proposed increase in Stop and Search powers which are likely to have a detrimental impact on Black communities and communities of colour.

Protecting individuals at risk

Grant support for the UK Section's Individuals at Risk Programme aims to inspire and empower supporters to take action for individuals and communities whose rights are being denied. During 2021, activities included support for long-term casework and case monitoring and the issuing of Urgent Action requests.

The Trust helped fund delivery of in-depth work on the cases of UK Nationals in Iran, focusing on the cases of Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori, 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 of these individuals were released and were finally able to return to their families in the UK.

Our funding also enabled country-focussed work on cases in Saudi Arabia, Poland and Turkey, and to deliver an online training programme on the ethics of working with Individuals at Risk.

The Trust's grant also supported the UK Section's annual Write for Rights campaign, which engages supporters and the general public in acts of solidarity for human rights defenders and individuals at risk.

Educating people about their human rights

The Trust maintained its support for the UK Section's human rights education (HRE) projects. The UK Section 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.

Anti-Racism, Equity and Inclusion

The Trust experienced significant challenges throughout 2021 following accusations of racism within the organisation by a number of current and former staff members which was reported in the national press. Understanding these accusations and the aspects of the culture in the Trust which will need to change is a key priority.

In collaboration with the UK Section Board, trade unions and Amnesty activists, we worked to appoint

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Strategic Report for the year ended 31 December 2021

an external organisation to assist in this work. This organisation began to conduct 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.

The Trust 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.

Also during 2021 the Trust made grants to fund work in this area, to:

- a) develop policy analysis and undertake research on the intersection of race and human rights violations in the UK to enable the UK Section and its partners to effectively campaign and advocate for solutions (changes in law, policy, or policy implementation; changes in people's knowledge, skills, attitudes, behaviours) to those violations, ultimately leading to changes in people's lives.
- b) build the legitimacy and credibility of the Trust and the UK Section as anti-racist organisations among NGOs, human rights defenders, community groups and networks, policy makers and elected representatives through effective anti-racist action internally and through doing meaningful campaigning, network building, advocacy and engagement externally.
- c) support the work in making the wider Amnesty International movement in the UK, including staff and activists, rights respecting, anti-racist and inclusive.

Raising awareness of human rights

Trust grants continued to enable the UK Section to raise awareness of Amnesty International's research, including through media relations and digital communications.

2. The Grant making framework

The Trust will commence implementation of its grant-making roadmap.

In addition to providing 2021 grants, we continued to develop our grant making framework in 2021, beginning to implement the recommendations set out in a 2020 review into the Trust's grant making function. A number of actions were completed in 2021.

A skills audit review was conducted, and the Trustees spent time determining what additional essential skills experience and diversities were required on the Trust Board. Several new Trustees were appointed in 2021 with a diverse set of skills, knowledge and experience.

A new staff post, the Director of Grants and Impact, was successfully filled in November 2021.

To achieve a higher degree of curation and control, Trustees focussed on future charitable work most closely aligned with the Trust's objectives. This included close consideration of the IS and UK Section strategic planning processes, which provided an important context from which to draw out the Trust's objectives and link those more firmly to future grant making activity.

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Strategic Report for the year ended 31 December 2021

3. Growing our financial resources

The Trust will achieve income of £19.0m. We will maintain free reserves within our target range of £4.5m - £5.0m.

In 2021, the Trust achieved gross income of £22.3m, and ended the year with £6.4m of free reserves. The Trust achieved a surplus in 2021, increasing its free reserves in large part due to legacy income, which was significantly higher at £7.4m than in 2020 (£3.9m)

4. Developing our people and culture

We will streamline HR processes by developing a more integrated IT system and training staff to use it. We will implement anti-racism training for Trustees and staff and develop further plans for making the Trust a more diverse and inclusive workplace.

During 2021 we developed and launched an integrated HR and Payroll system. We are gradually adding functionality to drive efficiencies in areas such as recruitment, and capturing more information which will support us in meeting our strategic objectives, particularly around diversity data.

Anti-racism awareness training has been delivered to Boards, managers and all staff. We will be developing and delivering further anti-discrimination sessions in 2022, building upon these sessions, led by our Diversity and Inclusion Lead who joined us in January 2021.

5. Enhancing our governance

We will plan the implementation of recommendations arising from the review of the relationship between the Trust and the UK Section.

As part of our annual business planning, we reviewed the status of recommendations arising from the review of the relationship between Trust and the UK Section. A number of actions were agreed for implementation, including updating certain inter-entity agreements, an updated review of the risks and benefit of the relationship and a review of relevant website pages (as part of broader overhaul of the governance area of our website).

6. Deploying Technology Effectively

We will continue to support remote working for as long as necessary and plan to commence scoping work for our future contact management system needs.

We continued to support remote working throughout 2021, with the majority of staff working remotely for the majority of their time, but also with an increasing number of staff working from our offices. We invested in technology improvements to more effectively support hybrid meetings with a blend of in-person and online participation. Due to ongoing uncertainty about the COVID-19 pandemic's trajectory throughout the year, we decided to retain existing levels of flexibility (in line with prevailing government guidance) and expect to make longer-term decisions about working arrangements during 2022.

Having initially planned to scope our Customer Relationship Management (CRM) system 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.

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Strategic Report for the year ended 31 December 2021

7. Long-term plans

We will complete the development of a long-term strategy for the Trust, drawing on the context provided by UK Section and global strategic planning.

Our new long-term strategy (2022-2030) was completed and fully adopted in June 2021. Following a period of strong engagement from the Trust Board and co-operation with the UK Section Board during 2020, the Trust decided to agree a coordinated strategic plan with the UK Section. This plan reflects common areas of priorities such as people and culture, diversity and inclusion, as well as Trust-specific priorities such as improving grant-making processes and supporting system development.

Fundraising

The Trust saw an increase in the number of individuals contributing to its work, ending 2021 with around 113,000 financial supporters, up from around 109,500 financial supporters at end of 2020. This has led to an increase in regular giving income, though there has been an overall fall in donations from supporters of £0.2m compared to 2020 as that year saw a significant number of one off major donations.

While raising funds from individuals continues to be our main source of funding to invest in human rights work, income source diversification continues to be critical in the current climate. We plan to do this by focusing on building income from major gift sources and legacies. In 2021 our partnership with the Postcode Justice Trust contributed £2.6m (2020: £2.6m) and we also experienced another year of generous legacy gifts, receiving £7.4m (2020: £3.9m).

Grant income increased to £3.2m in 2021 up from £1.5m in 2020. A significant restricted grant of around £280k was received for work on Human Rights Education.

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 have reviewed and strengthened our fundraising proposition and case for support to show the impact fundraised income can have on human rights. Amnesty International's strength lies in the fact that it is a global movement of people who stand up for humanity and human rights. Central to everything we believe is the principle that people are the instruments of change.

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

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

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

Our supporter care team received a total of 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 people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

5. 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. Many of the following focuses and aims are shared by both the UK section and the Trust. The Trust will achieve these through its grant making, as well as directly through its work. The key focuses and aims for 2022 are as follows.

Goal One: Change Attitudes to Human Rights
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, and anti-racist movement.
We will update and improve the functionality of our 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
Goal Two: Build a Powerful Movement
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

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Goal Three: Winning Human Rights Victories
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 protect and defend Individuals at Risk and conduct tactical campaigning
How we will enable our Goals
People and Culture
Using open and inclusive recruitment processes, we will recruit permanent senior roles
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
Trust Grant Management Framework
We will review and update the MoU between the AIUK Charitable Trust and its grantees (the IS and the UK Section)
We will work with the IS to improve the quality and timeliness of grant requests
We will design 'template' proposal and reporting documentation for grantees to use and so support consistent reporting on results / impacts from those programmes
We will plan and deliver training for trustees on good practice in grant management decision making and consideration of grant reporting
Improvements to Governance
We will update core governance practices so that they reflect standard good practice
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 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 make updates to the Governance codes
We will look at options and the potential for reform of the legal structure of the Trust
Planning, Monitoring, Evaluation and Learning Systems
We will design and implement a planning and reporting system that brings together our approaches to planning, project management, monitoring, evaluating, and reporting
Finance Systems and Processes
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

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with the organisation's values and which support our human rights work.
Knowledge, Technology and Digital Capabilities
We will scope a new 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
Facilities and Ways of Working
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
Income Generation
We will work toward having a balanced portfolio of fundraising activities, 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 and grant making, and internally 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.

6. Financial review

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

The accounts show a surplus for the year of £1.8m, compared to a £0.5m deficit in 2020. Income of £22.3m was £2.8m more than was received in 2020, largely as a result of an increase in legacy income.

Expenditure has increased by £0.5m to £20.5m. Expenditure on raising funds decreased by £0.1m at £4.4m, however there was a £0.5m increase in expenditure on charitable expenditure to £16.0m in 2021. A large part of our expenditure (56%) continues to support global research into human rights violations (2020: 46%). The proportion of expenditure on the promotion of human rights decreased to 17% from 25% in 2020. This change was a result of reduced charitable grants from unrestricted funds made to the UK Section totaling £2.6m in 2021 (2020: £4.0m).

The cash holdings of the Trust decreased by £0.1m during 2021 to £4.0m at 31 December 2021 (2020: £4.1m), despite the surplus. This was primarily a result of a £2.8m increase in debtors, largely related to accrued legacy income.

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Strategic Report for the year ended 31 December 2021

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2021 were £6.4m, which is an increase of £1.8m on 2020. It is above the target range of £4.5m to £5.0m. The reserves policy is addressed further in Section 7 below.

7. Risk and assurance

Risk management is an integral part of our governance. We identify and address our key strategic risks in order to mitigate their likelihood and impact. There are two levels to the risk and assurance process.

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also have consider operational risks which underpin the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

The COVID-19 global crisis impacted the Trust's operations again in 2021. The fundraising environment has been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed. This is particularly the case for fundraising events such as marathons. Our supporters have maintained their regular payments, with low cancellation rates in 2021 similar to those seen in 2020 and lower than in prior years.

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 are closely monitoring performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going 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 Trustees consider all 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 of the Trust, 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
Strategy and Governance – are we delivering the strategy and impact in order to meet our vision?	<ul style="list-style-type: none"> • A 2022-30 Strategic Plan was adopted at the AGM in June 2021. • 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. • Business plans for 2022 will support the implementation of the new strategy. These plans take into consideration the resource requirements required for effective delivery.
Operational Delivery – are business critical processes operating as intended?	<ul style="list-style-type: none"> • 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. • 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. • 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.
Financial Stability – are we delivering the strategy in a way that safeguards our financial sustainability?	<ul style="list-style-type: none"> • Fundraising has been prioritised in our new Strategy for 2022 – 2030, to support income growth. • We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy giving and performance of new supporter recruitment. • We continue to closely monitor our fixed cost base. Our operational plans for 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. • Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity. • The stability of the wider Amnesty movement is critical to our own finances. The IS continues financial health checking of key sections across the movement on a monthly basis.

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Compliance – Do we comply with all legal and regulatory requirements?	<ul style="list-style-type: none"> • We ensure all staff undertake data protection training, scan our systems for weaknesses, and have hired external cyber security support to improve our systems. These activities are designed to manage this risk of data and information held by the UK Section or activists being accessed, used, disrupted, modified or destroyed by unauthorised parties. • We undertake regular fundraising compliance checks, and monitor developments in the sector. • Detailed health and safety risk assessments are in place to manage COVID-19-related risks across all premises.
People and Culture – Do we have the right skills and experience to deliver our goals?	<ul style="list-style-type: none"> • A key focus of the business plan for 2022 is resource allocation which takes into account the staff time and skills needed for all planned activities. • 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 diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority. • We have developed a plan of work to strengthen safeguarding, with a particular focus on safely supporting increased youth participation at all levels of the organisation.
Reputational – are we delivering the strategy in a way which safeguards our reputation?	<ul style="list-style-type: none"> • We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, creative approvals, procurement, investment, data protection and social media. • We have an established crisis communications group with significant experience of effectively managing response to reputational risk.

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).

8. Reserves policy

As at 31 December 2021 unrestricted funds totalled £10.9m (2020: £9.2m). This comprises:

- £4.5m (2020: £4.6m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £6.4m (2020: £4.6m) of funds which represent free reserves.

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

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Strategic Report for the year ended 31 December 2021

necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Trustees have adopted a risk-based reserves policy which is reviewed annually.

The target range of free reserves is determined by considering the key strategic and operational risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should be within the range of £4.5m to £5.0m (2020: £4.5m to £5.0m). This increase reflects heightened uncertainty around COVID-19, and high inflation on the UK economy.

At 31 December 2021, the level of free reserves was above this range, at £6.4m. The 2021 outturn was better than planned, which has built up free reserves placing us in a strong position to meet future uncertainty and to further the Trust's strategic objectives. We have set a small deficit budget for 2022, with a number of investments to build capacity at the start of the strategic period. We undertake financial planning which aims to deliver free reserves within our target range.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to quickly reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

9. Investments policy

In making any financial investment, the Trust's policy requires consideration of:

- Minimisation of risk. No speculative investments shall be made
- Liquidity: Invested funds shall be kept liquid to allow them to be called upon as necessary
- Reputational risks: No investment shall be made if the Trustees are aware that the investment vehicle may present a compromise (or a perception of one by its supporters) to the charity's commitment to human rights, and thus result in reputational risk.

At 31 December 2021 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

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

Andrew Lines, Chair
19 May 2022

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended in 2010.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The other information comprises: Trustees' Report and Strategic Report. 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

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

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

We have nothing to report in this regard.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and

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

relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 Charity. These include, but are not limited to, compliance with the Companies Act 2006, UK GAAP, Charities SORP, fundraising regulations and tax legislation.
- In addition, the Charity 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;

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Independent Auditor's Report for the year ended 31 December 2021

- 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 apportionment of costs between Trust and the UK Section, accrued legacy income, 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 for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:
<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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 UK SECTION CHARITABLE TRUST
Statement of financial activities for the year ended 31 December 2021

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2021 £000s	2021 £000s	2021 £000s	2021 £000s	2020 £000s
Income from:						
Donations and grants	4,5	19,324	630	-	19,954	14,922
Other trading activities	6	2,108	-	-	2,108	4,321
Investment and other income	7	245	-	-	245	245
Total income		21,677	630	-	22,307	19,488
Expenditure on:						
Raising Funds						
Raising funds	4	3,371	-	-	3,371	3,588
Other trading activities	6	1,044	-	-	1,044	929
Total expenditure on raising funds		4,415	-	-	4,415	4,517
Charitable activities						
Promotion of human rights	8	3,401	57	-	3,458	5,040
Research: human rights violations	8	10,871	526	-	11,397	9,236
Investment in activist recruitment	8	1,234	-	-	1,234	1,189
Total expenditure on charitable activities		15,506	583	-	16,089	15,465
Total expenditure		19,921	583	-	20,504	19,982
Net income / (expenditure)		1,756	47	-	1,803	(494)
Reconciliation of funds:						
Total funds brought forward		9,178	1,000	543	10,721	11,215
Total funds carried forward		10,934	1,047	543	12,524	10,721

All amounts relate to continuing activities. 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 4 to 8.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Balance sheet at 31 December 2021

	Note	2021 £000s	2021 £000s	2020 £000s	2020 £000s
Fixed assets					
Tangible fixed assets	12	<u>4,554</u>		<u>4,594</u>	
			4,554		4,594
Current assets					
Debtors	13	6,847		4,091	
Cash at bank and in hand		<u>4,014</u>		<u>4,099</u>	
		10,861		8,190	
Creditors: amounts falling due within one year	14	<u>(2,891)</u>		<u>(2,063)</u>	
Net current assets			7,970		6,127
Total net assets			<u>12,524</u>		<u>10,721</u>
Funds					
Unrestricted					
Undesignated	15		6,380		4,584
Designated	15		4,554		4,594
Restricted	15		1,047		1,000
Endowment	15		543		543
Total funds			<u>12,524</u>		<u>10,721</u>

Approved by the Board of Trustees and signed on its behalf by:

Andrew Lines, Chair
Date: 19 May 2022

Company number: 03139939

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

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Cash flow statement for the year ended 31 December 2021

	Note	2021 £000s	2021 £000s	2020 £000s	2020 £000s
Cash flows from operating activities					
Net cash (used in) / provided by operating activities	16		(85)		1,041
Change in cash and cash equivalents in the year	16		<u>(85)</u>		<u>1,041</u>
Cash and cash equivalents at the beginning of the year	16		4,099		3,058
Cash and cash equivalents at the end of the year	16		<u>4,014</u>		<u>4,099</u>

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

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

1 Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International UK Section Charitable Trust ("the Trust") is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International movement is provided in the Trustees Report.

2 Accounting Policies

Basis of accounting

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

The Trust constitutes a public benefit entity as defined by FRS102.

Going Concern

The Trustees have undertaken an assessment of the strategic risks facing the Trust and the potential financial impact of these risks materialising in a range of different negative scenarios. A detailed cashflow has been performed for the Trust and plans are in place to manage cash outflows in the event of such negative scenarios arising. A significant proportion of the Trust's expenditure consists of grant making which is either linked to income received or could be withheld, delayed or reduced in the event of a significant income reduction. The Trustees concluded that the Trust could adequately withstand the financial impact of key risks materialising through exercising control over grant making and by utilising its reserves which are above the target level derived from the risk based reserves policy.

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

Income and expenditure

Income is recognised in the financial year in which the Trust is legally entitled to the income, receipt of funds is probable and the amount can be measured with sufficient reliability.

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the conditions for receipt have been complied with.

Both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal. Income is recognised when received, net of associated costs.

2 Accounting Policies - Continued

Income and expenditure (continued)

Expenditure is charged to the Statement of Financial Activities on an accruals basis.

Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of raising funds (gaining financial supporters) and campaigning expenditure (gaining activists).

Where other expenditure relates to more than one classification within the Statement of Financial Activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants made in furtherance of the charity's objects are recognised as expenditure when confirmation of an award has been made to the receiving organisation and any conditions set out in the grant agreement are met.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

Estimates and Judgements

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

There are no assumptions or estimates included in these accounts that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year.

Fixed assets

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

Freehold buildings 2% per annum; Computer equipment 33% per annum;

Freehold land is included at cost and is not depreciated.

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

Debtors

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

Creditors and Provisions

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

2 Accounting Policies - Continued

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

Reserves

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

Holiday pay

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

3 Taxation

The Trust is a registered charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the year.

4 Donations and grants

	Unrestricted 2021 £000s	Restricted 2021 £000s	Endowment 2021 £000s	Total 2021 £000s	Total 2020 £000s
Donations from supporters (see note 5)	7,547	162	-	7,709	7,938
Legacies	7,376	-	-	7,376	3,947
Gift Aid	1,630	15	-	1,645	1,583
Grants received (see note 5)	2,771	453	-	3,224	1,454
	19,324	630	-	19,954	14,922
Expenditure on raising funds					
Supporter recruitment	1,851	-	-	1,851	1,783
Supporter care	356	-	-	356	450
General fundraising	1,030	-	-	1,030	1,208
Legacies	134	-	-	134	147
	3,371	-	-	3,371	3,588
Net fundraised income generated	15,953	630	-	16,583	11,334

Included within Donations from supporters are unrestricted amounts received from Trustees and senior management totalling £591 (2020: £982)

Included in the expenditure in raising funds is £680k (2020: £801k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2020 included £125k restricted income. £1,358k of grants received in 2020 were restricted.

All other 2020 comparative income and expenditure in this note was unrestricted.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

5 Analysis of restricted funds received

The Trustees express their gratitude to the funders for their generous grants:

£000s

Donations:

From individuals in support of:

Be There	100
Afghanistan Relief Fund	77
	177

Grants:

The Sutasoma Trust	Media Awards	2
Sherwood Forest Trust	Individuals at risk	3
The Austin and Hope Pilkington Trust	Football welcomes	5
David Lister Charitable Trust	Individuals at risk	5
The British Red Cross	Refugee programme	7
The Allan and Nesta Ferguson Charitable Trust	Human Rights Education	17
TCC Foundation	Be There	130
Other Charitable Trusts	Human Rights Education	284
		453

Total restricted funds received

630

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met.

6 Other trading activities

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2021	2021	2021	2020	2020	2020
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	193	1	192	231	1	230
Community fundraising	376	403	(27)	212	365	(153)
Appeals	649	184	465	508	139	369
Lotteries	535	351	184	3,059	321	2,738
Raffles	355	105	250	311	103	208
	2,108	1,044	1,064	4,321	929	3,392

Lottery income in 2021 of £535k (2020: £3,059k) is from the Trust's weekly lottery draws. In 2020 this included income from a series of lottery draws run by the People's Postcode Lottery (PPL). The Trust had no ability to alter the ticket price, prizes or management charges and therefore did not act as the principal for the PPL draws. Proceeds from the PPL draws were recognised in the Statement of Financial Activities as net of prizes and other expenditure.

The lottery draws run by the PPL in 2020 had gross ticket proceeds of £8,104k, paid out prizes of £3,225k, and had operating costs of £2,286k. The residual balance of £2,593k fell to the Trust as the charity beneficiary of the draws.

Included in expenditure on other trading activities is £130k (2020: £148k) of apportioned support costs. (See note 9 for further information).

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

7 Investment and other income	2021	2020
	£000s	£000s
Rental income	245	245
Total investment and other income	245	245

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 18 for income under operating leases.

8 Expenditure on charitable activities	2021	2020
	£000s	£000s
Promotion of human rights		
Grants from unrestricted funds to the UK Section:	2,548	3,950
Restricted grants to the UK Section:		
Human Rights Consortium Scotland	-	107
Human Rights Education - Scotland	-	20
Media Awards	2	-
Football welcomes	5	-
Individuals at risk	5	-
Human Rights Education	17	-
Refugee programme	28	30
Total restricted grants to the UK Section	57	157
Production and distribution of human rights publications	627	681
Support costs apportioned (see note 9)	226	252
Total expenditure on promotion of human rights	3,458	5,040

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

8 Expenditure on charitable activities - Continued	2021	2020
	£000s	£000s
Research into and relief of human rights violations		
Grant to Amnesty International Limited	10,871	8,827
Direct international funding	526	409
Total research into and relief of human rights violations	11,397	9,236
Investment in activist recruitment		
Investment in activist recruitment	1,034	973
Support costs apportioned (see note 9)	200	216
Total investment in activist recruitment	1,234	1,189
Total expenditure on charitable activities	16,089	15,465
Total restricted grants included in the above		
For the promotion of human rights	57	157
Research into and relief of human rights violations	526	391
	583	548
9 Support Costs		
	2021	2020
	£000s	£000s
Staff costs	968	880
Depreciation	40	45
Audit fees	37	40
Other support costs	191	452
Total support costs	1,236	1,417
	2021	2020
	£000s	£000s
Raising funds	680	801
Other trading activities	130	148
Promotion of human rights	226	252
Investment in activist recruitment	200	216
Total support costs apportioned	1,236	1,417

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

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

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

10 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 Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	2021	2020
	£000s	£000s
Wages and salaries	2,951	2,722
Social security costs	332	305
Pension costs	230	213
	3,513	3,240

The Trust contributes to defined contribution pension schemes.

Full time equivalent analysis

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

	Average number of staff	Full-time equivalents	Cost £000s
Raising funds	60	33	1,813
Other trading activities	20	5	227
Promotion of human rights	32	9	505
Support	36	16	968
	148	63	3,513

Of the 228 staff employed during 2021, there were 166 staff who had a part of their time apportioned to the Trust (2020: 166). The full time equivalent number of staff apportioned to the Trust was 63 (2020: 60). The average number of employees apportioned to the Trust for 2021 was 148 (2020: 146).

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

10 Staff costs (continued)

Emoluments of employees

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

£ 000s	2021 Total numbers	2020 Total numbers
0 - 60	150	150
60 - 70	3	6
70 - 80	8	5
80 - 90	1	-
90 - 100	2	4
100 - 110	2	-
120 - 130	-	1
	166	166

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

Key management personnel remuneration

Aggregate emoluments for the 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 47% in total are apportioned to the Trust.

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.

11 Directors' remuneration

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2020: £nil). During 2021 no out of pocket travel expenses were reimbursed to Trustees (2020: £824 to two Trustees).

Directors and Officers Liability Insurance cover was in place at an annual premium of £6k (2020: £6k).

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

12 Tangible fixed assets

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
Cost			
At 1 January 2021 and 31 December 2021	41	5,094	5,135
Depreciation			
At 1 January 2021	33	508	541
Charge for the year	8	32	40
At 31 December 2021	41	540	581
Net book value at 31 December 2021	-	4,554	4,554
Net book value at 31 December 2020	8	4,586	4,594

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant has to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above was £3.5m.

13 Debtors

	2021 £000s	2020 £000s
Tax recoverable on Gift Aid	437	427
Accrued legacy income	6,343	3,498
Other accrued income	8	106
Other debtors and prepayments	59	60
	6,847	4,091

14 Creditors: amounts falling due within one year

	2021 £000s	2020 £000s
Trade creditors	87	284
Amounts due to related entities	189	727
Accrued charges and deferred income	2,615	1,052
	2,891	2,063

Included in the above figures is £45k of deferred income (2020: £92k). All of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2020: £54k). The remaining £38k in 2020 was deferred in respect of sponsorship raised in 2020 for events which will take place in 2021.

All income deferred at 31 December 2020 was recognised as income in 2021, and all deferred income included above relates to receipts in 2021.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

15 Funds

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

Undesignated funds

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

Designated funds

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £40k is a reflection of the decrease in the net book value of fixed assets over the year.

Restricted funds

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

Restricted fund balances at 31 December comprised:

	2021 £000s	2020 £000s
Human Rights Education - West Africa	679	889
Human Rights Education	284	-
Afghanistan Relief Fund	77	-
People Trafficking	-	87
Refugee programme	-	20
Individuals at risk	3	-
Human Rights Education - Israel	2	2
Be There	2	2
	1,047	1,000

Endowment fund

By a declaration of Trust dated September 1999, the Trust was made the beneficiary of a gift from David T K Wong of:

- : US\$300k US Federal Government Zero Coupon Bonds which matured in November 2011;
- : US\$50k US Federal Government Zero Coupon Bonds which matured in November 2015; and
- : US\$250k US Federal Government 7.625% Coupon Bonds which mature in January 2023

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

15 Funds - continued

In October 2014 a gift of £25k was received, and in February 2016 a further gift of £20k was received, with both to be invested in the Endowment fund. The Trustees are obliged to hold this capital in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives.

In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the Endowment is now held in sterling.

Funds movements for 2020 are analysed below for comparison

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
At 1 January 2020	5,962	4,640	70	543	11,215
Total income	18,005	-	1,483	-	19,488
Total expenditure	(19,434)	-	(548)	-	(19,982)
Movement between reserves	51	(46)	(5)	-	-
At 31 December 2020	4,584	4,594	1,000	543	10,721
Represented by					
Fixed assets	-	4,594	-	-	4,594
Net current assets	4,584	-	1,000	543	6,127
	4,584	4,594	1,000	543	10,721

16 Notes to cash flow statement

Reconciliation of net expenditure to net cash flow from operating activities

	2021 £000s	2020 £000s
Net expenditure for the year as per the statement of financial activities	1,803	(494)
Adjustments for:		
Depreciation charge	40	46
Increase in debtors	(2,756)	(72)
Increase in creditors	828	1,561
Net cash (used in) / provided by operating activities	(85)	1,041

Analysis of cash and cash equivalents

	1 Jan 2021 £000s	Cash flows £000s	31 Dec 2021 £000s
Cash at bank and in hand	4,099	(85)	4,014

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

17 Related party transactions

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

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

Related entity balances

At 31 December the Trust had the following balances with related entities:

	2021 £000s	2020 £000s
Due to UK Section	189	727

Related entity transactions

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity:

	2021 £000s	2020 £000s
Grant to Amnesty International Limited for research into human rights	(10,871)	(8,827)
Grants made from restricted funds to other Amnesty International sections for furtherance of charitable objectives	(526)	(409)
Grant from unrestricted funds to the UK Section for furtherance of charitable objectives	(2,548)	(4,048)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(57)	(157)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for Amnesty magazine	(95)	(83)

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2021

18 Income under operating leases

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	2021	2020
Minimum lease income due	£000s	£000s
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	3,165	3,410
	4,390	4,635