

Company No: 01735872

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Financial statements for the year ended 31 December 2022

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Financial statements for the year ended 31 December 2022

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Financial statements for the year ended 31 December 2022

Legal and administrative information

Amnesty International United Kingdom Section - a company limited by guarantee

Company registration number 01735872

Date of incorporation 30 June 1983

Board members

Senthoran Raj - Chair ^(*)

Ciara Garcha ^(C,D,E,*) - Vice Chair

Helen Horton ^(E,F,*) - Deputy Vice Chair

Meredith Coombs - Treasurer ^(A,B)

Thomas Chigbo ^(C)

Abigail Tuxworth-Grant ^(C)

Lisa Warren ^(A,E,*) - resigned 23 September 2022

Tom Harrison ^(D) - resigned 10 June 2022

Sophia Adams Bhatti - appointed 11 March 2023

Lucy Blake - resigned 23 September 2022

Nabil Ahmed ^(B,F) - resigned 12 March 2023

Sarah Bond ^(B,D)

Owen Collins ^(A,C)

Emily Helsby ^(B,D,F) - resigned 23 September 2022

Susan Kurr ^(C,D) - resigned 30 August 2022

Julia Pata ^(E,F)

Abdul Abid ^(A) - appointed 23 September 2022

* Trustee of Amnesty International UK Section Charitable Trust

Sub-Committee membership for all or part of 2022

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

B - member of the People, Culture and Inclusion Sub-Committee

C - member of the Building a Powerful Movement Sub-Committee

D - member of the Nominations Sub-Committee

E - member of the Campaigns and Impact Sub-Committee

F - member of the Safeguarding Sub-Committee

Chief executive and other key management personnel

Sacha Deshmukh Chief Executive Officer

Tim Hancock Director of Chief Executive's Office

Kerry Moscogiuri Director of Supporter Campaigning and Communications

Rosie Chinchin Director of Fundraising

Ir  n   Fufeyin Acting Director of People and Culture (resigned 31 August 2022)

David Prince Director of People and Culture (appointed 7 November 2022)

Toby Woffenden Acting Director of Corporate Services (job share)

Ben Smith Acting Director of Corporate Services (job share)

Secretary and registered office

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

Bankers

Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP

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

External auditors

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

Solicitors

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Directors' Report for the year ended 31 December 2022

Directors' Report

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

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

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

Amnesty International United Kingdom Section ("the UK Section") - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the Global Assembly of Amnesty International and 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 the UK Section, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty International name and logo in the United Kingdom.

2. Governance and management

The UK Section has a Board of up to 15 individual members, up to 12 of whom are elected by the membership. The Board has the power to co-opt three individuals based on a skills audit of the existing Board members to ensure the Board has individuals with wide-ranging skills and experiences. It has permission from the Registrar of Companies to omit 'Limited' from its title. Individual membership of the UK Section stood at around 89,700 at 31 December 2022, 5,800 fewer than at 31 December 2021.

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

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Directors' Report for the year ended 31 December 2022

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

The UK Section is governed by its Memorandum and Articles of Association. Directors are appointed for a three-year term, and under the Articles of Association can serve for a maximum of two consecutive terms, except for the Chair, Vice Chairs and Treasurer who can serve for a maximum of three terms. They are then eligible for re-appointment after an interlude of three years. The Directors meet at least four times each year.

Induction training is provided for new Directors, which covers their responsibilities and statutory duties. All members of the Board give their time voluntarily and receive no benefits.

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

The Board is assisted in its work by several sub-committees, namely:

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

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

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

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

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

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

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

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Directors' Report for the year ended 31 December 2022

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

3. Statement of Directors' responsibilities

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

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

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

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

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

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

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

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

4. Policy on pay for employees including senior staff

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

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Directors' Report for the year ended 31 December 2022

We commit to paying staff a fair salary that is competitive within the charity sector, proportionate to the complexity and responsibilities of each role, and in line with our charitable objectives.

We are accredited by the Living Wage Foundation and committed to three key principles for pay:

- equality/fairness;
- responsible financial management; and
- market competitiveness in line with the wider charity sector.

We tracked or exceeded the Living Wage Foundation rates in 2022.

We acknowledge that debates over pay – and executive salaries, in particular – are important and reflect genuine public concerns. We are committed to achieving the right balance between recognising these concerns while ensuring our salary levels help attract the talent we need to run an effective and efficient organisation.

We publish our approach to pay, including details on our gender pay gap and ethnicity pay gap, in detail on our website.

The Board delegate the day-to-day running of the organisation to the executive directors, who are considered the key management personnel. Compensation for all executive directors employed at the UK Section in the year ending 31 December 2022 are detailed here.

Our Chief Executive Officer is paid a full-time equivalent annual salary of £131,122. The pay ratio of our CEO's pay to the pay of our lowest paid employee was: 5.5:1 (5.8:1 in 2021). Five other key management personnel (those included below with the exception of the Acting Directors of Corporate Services) had a pay ratio to our lowest paid employee of over 4:1. These staff are key to the running of the organisation and are paid at a competitive rate in line with the wider charity sector, to ensure we are able to attract and retain the best staff to these positions.

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Directors' Report for the year ended 31 December 2022

Position	Responsibility	Actual gross salary* 2022	Full time Equivalent Annual Salary	
			2022	2021
Chief Executive Officer Sacha Deshmukh	Provides overall leadership to the organisation, working with the board and Senior Leadership Team to shape our goals and ensure that we achieve them	£131,122	£131,122	£123,756
Director of the Chief Executive's Office	Responsible for our human rights programmes, influencing the UK and devolved governments. They also coordinate advise the governance bodies of the UK Section and Trust	£105,001	£105,001	£98,685
Director of Supporter Campaigning and Communications	Responsible for Campaigns, Media and Digital Communications, and for supporting human rights activism in the UK	£105,001	£105,001	£100,086
Director of Fundraising	Responsible for engaging the UK public to provide financial support	£105,001	£105,001	£100,086
Acting Director of Corporate Services / Head of Finance (28 June 2021 to 31 December 2022)	Responsible for ensuring strong management of our finances, risk and technology to enable maximum impact for human rights	£86,786	£86,786	£77,085
Acting Director of Corporate Services / Head of Data and Insight (28 June 2021 to 31 December 2022)	Responsible for our data and insights to enable decision-making and for our facilities to ensure a best practice working environment for our teams	£86,786	£86,786	£75,685
Acting Director of People and Culture (28 June 2021 to 31 August 2022)	Responsible for the recruitment, support and development of our team of staff and volunteers, and for initiatives to improve our people management capabilities and employee experience	£64,284	£95,524	£81,013
Director of People and Culture Joined 7 November 2022		£14,811	£97,080	-

** Differences between full-time equivalent annual salaries and actual gross salaries arise as a result of individuals joining / leaving. The above figures show salary only. Additional employer costs of National Insurance, Pension Contributions and Childcare Vouchers totalled £147,064 (2021: £124,732). For 2021 comparatives of staff acting up into the role, we have included the pay for their substantive role up to the point they took on the new role.*

5. Thank you

The staff of the UK Section are a relatively small part of the Amnesty International movement in the United Kingdom, as many activities are undertaken by unpaid activists, supporters, and volunteers. Those volunteers, supporters, and activists make a considerable contribution around the UK in many ways towards Amnesty International's human rights objectives.

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Directors' Report for the year ended 31 December 2022

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

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

Senthorun Raj, Chair

Date: 20 May 2023

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2022

Strategic Report

1. Key objectives and statement of benefits

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

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

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

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

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

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

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

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

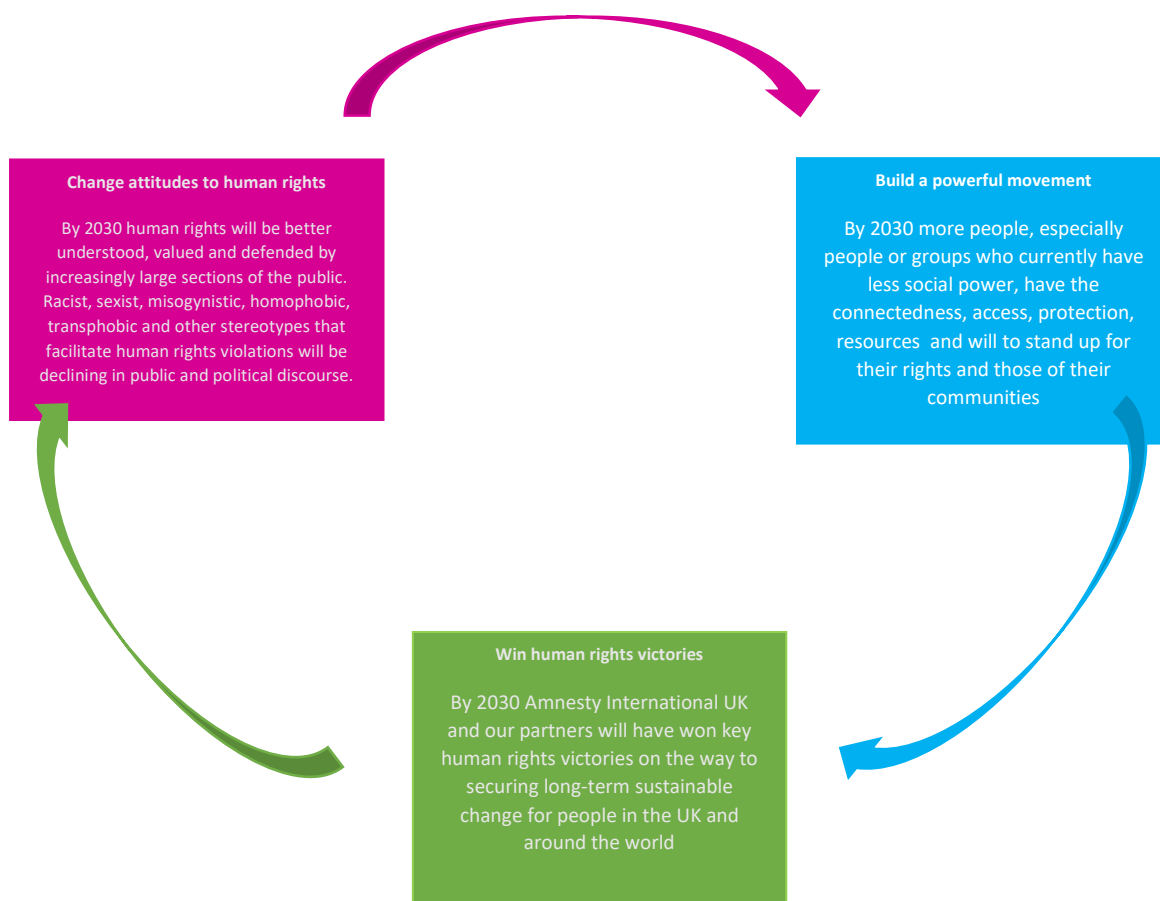
2. Our long term strategy.

Our strategy set out three inter-related goals, and then a number of enabler strands of activity that are necessary to support our ability to deliver those goals most successfully.

The three goal areas set out in the strategy are:

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Strategic Report for the year ended 31 December 2022



Within these goal areas the strategy sets out six priority issues for our human rights work (anti-racism, economic and social justice, freedom to speak out, human rights crises, human rights rulebook and people in danger) and three cross-cutting themes that cut across all six of these areas (climate justice, digital technology and big business).

The activities necessary to enable us to deliver these goals most effectively are people and culture, income generation, our facilities and ways of working, our knowledge, technology and digital capabilities, our finance systems and processes, our planning, monitoring, evaluation and learning capabilities, the grants management framework between the Trust and UK Section and Trust and IS, and the good governance underpinning both entities and the relationship between the two at a Board level.

3. Achievements and performance

2022 was an exciting year as we embarked on the first year of our new 2022-2030 strategy. Whilst the war in Ukraine and our response to the resulting human rights crisis impacted some of our planned work in 2022, we made progress across our 2022 priorities and were able to contribute toward many human rights victories and developments. In this section, we report on what was achieved against the priorities established for 2022.

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Strategic Report for the year ended 31 December 2022

Goal One: Increase knowledge and change attitudes to human rights

1.1 Changing attitudes to human rights

What we said we would do: We will develop an audience segmentation communications and brand plan.

Following a competitive tender process, we appointed a specialist research agency to undertake this work with us. The research findings point to the segments of the population, and the biases in geographic location and demographic make-up of those segments, who already have the greatest understanding and knowledge of human rights and/or prevalence to support our aims on human rights issues. Through this work we gained a greater understanding of current attitudes in the UK to human rights and are using those insights to ensure we are effective in creating positive changes in attitudes to human rights. This will form the foundation of our work in 2023 and beyond.

1.2 Principles for inclusive, equitable and anti-racist communications

What we said we would do: We will establish new communications principles to support our vision to be a diverse, inclusive, equitable, and anti-racist movement.

We developed principles to support our communications in recognising the global majority, being actively anti-racist and anti-oppressive, centring and collaborating with people from minoritised communities, improving accessibility, and avoiding “saviour” dynamics in how we position and explain the role of Amnesty International. These principles are being embedded across the organisation.

1.3 Media activity

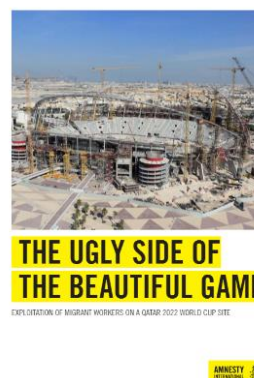
What we said we would do: We will update and improve the functionality of the website.

Across our digital and traditional media activities, during 2022 a total of 23 stories achieved in excess of 5 million (m) estimated unique views, which we deem “breakthrough” stories. Media activity supports positive changes to human rights attitudes and can result in human rights change.

The highest level of coverage concerned the Qatar World Cup with estimated unique views of 62.4m. There were seven other stories that surpassed 10 million unique views in 2022.

Three of which were further sports and human rights stories: Saudi backed golf tournaments: 18.4m; FA’s OneLove World Cup armband controversy: 11.2m; Anthony Joshua and Ali title fight in Saudi Arabia: 11.0m.

We received significant media coverage for stories on: Protests in Iran: 25.9m; The UK’s Rwanda refugee plan: 16.5m; the release of British-Iranian prisoners Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori: 12.0m; and Ukrainian military tactics: 10.8m



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Strategic Report for the year ended 31 December 2022

1.4 Advocacy

What we said we would do: We will develop our advocacy for human rights education and build relationships with rights holders and duty bearers.

We held a number of events in 2022 enabling interaction with Parliamentarians. This included our annual Parliamentary Reception to mark Human Rights Day.

We had 102 meetings with Parliamentarians and Government Officials, and Parliamentarians took action 118 times during the year. A significant proportion of the actions taken involved MPs quoting Amnesty International and/or raising our recommendations and evidence in debates. This was supported by circulating briefings and specific outreach ahead of relevant debates.



We emphasised political contacts at Westminster with those who have the potential to support/have a strong influence on human rights across the political spectrum, but have not historically had significant contact with us; and reminded politicians of all parties that Amnesty International is required by its core statutes to be non-partisan.

1.5 Human Rights Education

What we said we would do: We will train 25 qualified teachers through the Amnesty Teacher Programme; 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.

We delivered the Amnesty Teacher Programme as planned in 2022. This cohort was responsible for teaching more children and young people than any other year that this training has run, in the context of continuing Covid disruption in schools.

- Teachers on the year-long programme trained 367 other adults.
- Teachers on the programme taught Human Rights Education to 8,382 children and young people.
- We are pleased that an increased focus on wellbeing throughout the course seems to have contributed to increased retention of participants and we had no participants drop out of the course across the year.

In 2022, we piloted a new Words That Burn project where we recruited and trained three established spoken word poets to deliver human rights education sessions with 76 students in three Gloucestershire schools. The project culminated in a live event with young people performing their response to human rights in a packed room of family, friends and the public in Cheltenham Literature Festivals' VOICEBOX space. We also delivered a Words That Burn project in partnership with DylanED who are based in Swansea University, training postgraduate literature students to work with local schools.



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Strategic Report for the year ended 31 December 2022

GOAL TWO: BUILD A POWERFUL MOVEMENT

What we said we would do: 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, a team of Amnesty International youth leaders, 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 evaluate and develop plans for future of Football Welcomes.

2.1 Youth participation and Leadership

A number of activities empowering young activists were undertaken in 2022. These included, young activists attending the European Youth Conference which was hosted by Amnesty International Poland, a Student Organising and Leadership Weekend attended by 17 Student Groups, and a training weekend for the Youth Collective.

We decided to pause the Rise Up youth activism programme, but will continue to seek restricted funding to be able to continue/build Rise Up activity in the future.

We launched a new pilot project to support young activists in schools, recruiting seven volunteer Youth Activism Coaches who will be working with Amnesty Youth Groups in five schools in England over the Spring and Summer terms 2023. The sessions aim to support the students to develop activism skills and confidence in leading human rights action-taking in their schools.

2.2 Supporting activist training

We further developed the Activist Education syllabus in the second half of the year. People, Power and Politics, our first entirely internally developed course, was released. We also launched training on Protect the Protest and we completed development of the course content for our headline course on Anti-racism to be launched in 2023.



We also progressed three priority pieces of activist training; including a pilot for digital campaigning and mandatory safeguarding training for lead activists as well as mandatory Inclusion, Diversity and Equity and Anti-racism (IDEA) training for lead activists.

2.3 Activist-led campaigning

Following the launch of the Activist led Campaign framework at the end of 2021, we approved four activist-led campaigns during 2022 related to Kashmir, Afghanistan, Julian Assange and the Right to Food.

2.4 Networks

We successfully launched the Anti-Racism network in September 2022 at a meeting attended by 80 activists interested in anti-racism. We now continue to build connections between the new network and our planned work on Prevent.

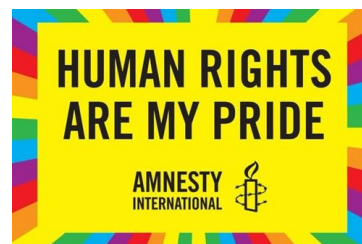


AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2022

We delayed the launch of a new Disability Rights network, to ensure we have sufficient resources to make it a success. The launch is now scheduled for 2023 and remains an important priority.

We strengthened the Amnesty Feminists' committee and they ran an Iran embassy protest with significant attendance including diaspora, feminist groups and media.

An action pack was produced for Pride events, and guidance sent to local groups, many of whom took part in their local Prides.



2.5 Football Welcomes

Following a successful Football Welcomes month in April 2022, we progressed work on the Womens' Football Leadership programme in the second half of 2022.

We recruited 12 women from a refugee background to participate in the leadership training programme. They were recruited from our Football Welcomes Community projects and the Afghan Women's National Team Development Squad. The participants are currently completing the FA playmaker course.



2.6 Lead Activist and Governance diversity survey

A survey was released towards the end of the year, later than originally planned, to ensure the best survey methodology was applied and was consistent with the recommendations in the Independent Inquiry into Racism at AIUK on how we ask for and collect data.

Goal Three: Win Human Rights Victories

Throughout 2022 we have continued to publicly campaign on issues relating to our priority human rights issue areas, as well as progressing our longer-term planning work across these priorities.

It should also be noted that in 2022 we welcomed colleagues who had moved to the UK from Hong Kong following the closure of the Amnesty International Hong Kong Section, and we have begun development work for a new Hong Kong focussed programme of work.

3.1 Freedom of Expression/Right to Protest

What we said we would do: As part of the new global flagship campaign, we will launch a campaign on protecting the Right to Protest in the UK

We organised and ran a Campaign Accelerator using methodology designed to produce campaigns that can achieve systemic change with participants from 10 external organisations – including individual activists; members of mass movements; and lived-experience practitioners. The focus of the campaign will be the policing of protest, particularly the over policing of protests led by communities experiencing systemic oppression.

We have continued to work on the Public Order Bill, in coalition with nearly 50 NGOs, challenging rights repressive measures in proposed legislation.



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Strategic Report for the year ended 31 December 2022

We have undertaken advocacy on the global campaign on the trade in less-lethal weapons – a cornerstone call of the global flagship campaign. Write for Rights 2022 also featured 10 cases of individuals who have been persecuted for their participation in protests.

In Scotland, as part of the Protect the Protest campaign, we launched a new guide to the Right to Protest in Scotland, produced jointly with Just Rights Scotland, reflecting that the law on the right to protest in Scotland is different to elsewhere in the UK.

3.2 Legal Frameworks

What we said we would do: We will respond to and continue to defend against attacks on human rights in the UK and globally (e.g. the Human Rights Act).

Planning on legal frameworks has continued through 2022 with the campaign approach for the strategic period due to be complete in the first half of 2023, delivering a clear focus in a broad and complex area. We aim to move from talking solely about “protecting” the Human Rights Act to talking about the importance of the future vision for human rights legislation in the UK.

We have continued to work on protecting the Human Rights Act. In our campaigning on this issue, we filmed at the Conservative party conference and used the content to talk about the issue. We retain our chairship (together with Liberty) of the coalition of 50+ organisations campaigning together to protect the Human Rights Act.

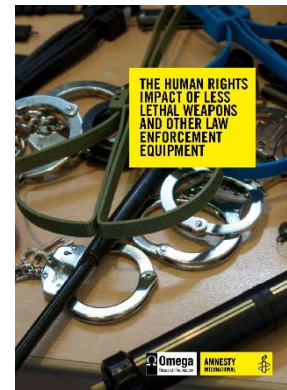
In Scotland, our work towards incorporation of international human rights standards in Scottish law continued, with joint work with civil society and engagement with government officials. We worked closely with partners in Scotland, including from the women’s and LGBT+ sectors, to support the passage of the Gender Recognition Reform (Scotland) Bill in the Scottish Parliament.

In Northern Ireland, we mobilised domestic and international opposition to the Government’s Northern Ireland Troubles (Legacy and Reconciliation) Bill, including advocacy at Westminster. Internationally, we helped secure a statement by UN special rapporteurs warning that the Bill fails to comply with the State’s obligation to investigate serious human rights violations, and a report from the Council of Europe Commissioner on Human Rights, calling for the Bill’s withdrawal.

In November 2022, in a case where Amnesty International had supported the victim’s family, a former British soldier was found guilty of manslaughter of Aidan McAnespie in 1988. The case is significant as the first instance of a soldier being convicted of a Troubles killing since the Good Friday Agreement and serving to undermine the proposition that justice is no longer viable in Troubles cases.

3.3 Economic Social and Cultural Rights (ESCR)

What we said we would do: We will finalise our strategies on Legal Frameworks, Racial Justice, Freedom of Expression and Economic, Social and Cultural Rights (ESCR); We will also campaign based on IS research on homelessness and on contract cleaning staff experiencing precarious working conditions.



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We launched our first ever report on a UK ESCR issue in 2022, *An Obstacle Course*, which looked at homelessness in England. The work was conducted in conjunction with the International Secretariat, and has been well received by the wider housing sector.

We continued to support the Growing Rights Instead of Poverty Partnership (GRIPP). During 2022, the group submitted a shadow report to the Committee on Economic, Social and Cultural Rights, developed by organisations led by people with lived experience of poverty. The report makes up part of the evidence base for the Committee to review the UK's commitments to ESCR. It is GRIPP's analysis that the common outcome of the denial of these rights (and which underpins their violation) is poverty. The submission has now been published on the UN Treaty body's website.



This stage has taken a long time to get in place because this work has been entirely directed by the grassroots researchers (people with lived experience of poverty) from the four partner organisations, whose voices make up the content of the report. As a result, in our view it benefits from not being written in the typical language style of “UN-speak” but instead has a greater emphasis on personal testimony and questions for the UK Government to answer through the CESCR review process.

Also in 2022, we marked another milestone in our campaign to secure full abortion services in Northern Ireland when in October 2022 the UK Government, in the absence of operational devolved government, commissioned abortion services from Northern Ireland Health Trusts – a move we had been advocating for some time.

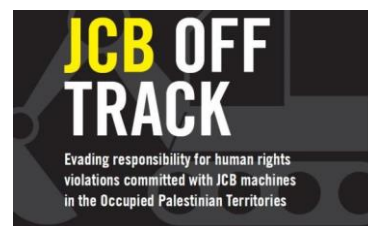
3.4 Human Rights Crises

What we said we would do: We will launch the Israel and the Occupied Palestinian Territories (IOPT) apartheid research and campaign.

The Russian invasion of Ukraine in February meant we had to quickly reprioritise our crisis work. We brought in additional resources both to the Crisis team and to digital capacity in order to enable this. We responded quickly and are now focussing on the mid-term strategy in particular on human rights defenders

Increased work on the Ukraine conflict meant we had to de-prioritise some planned work in Syria, however there have still been some developments of note in this work. In March 2022, the UK Government signed a memorandum of understanding on Syria with the International Independent Investigation Mechanism saying this *“is a vital step in holding perpetrators to account for war crimes committed in Syria. The UK will continue to hold war criminals accountable to ensure justice for victims.”* This has been a key campaign target for a number of years and represents a standout moment for justice and accountability for crimes against the Syrian people.

After launching our *Israel's apartheid against Palestinians: a crime against humanity* campaign in February 2022, we continued to roll out different elements of the campaign including our advocacy strategy and asks; our digital campaigning; our work focused on contraventions of corporate responsibility/human rights standards by businesses operating in illegal settlements in the Occupied Palestinian Territories, and British company JCB in particular.



In October 2022 we brought three human rights defenders from Israel and Palestine to the UK. The Campaigns Director from B't'Selem, Israel's leading human rights organisation; the Director of Al-Haq,

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Palestine's leading human rights organisation; and an activist from the West Bank. Over 5 days AIUK facilitated and supported group meeting with MPs, activists, civil servants, journalists and civil society partners.

Following the killing of Mahsa Amini we focussed on supporting campaigning on human rights issues in Iran, undertaking a wide range of campaigning and advocacy actions on Iran, including speaking at numerous events and rallies, supporting parliamentary events and engaging activists in the issue.

3.5 Individuals at Risk (IAR)

What we said we would do: We will protect and defend Individuals at Risk and conduct tactical campaigning.

Following six years of campaigning Nazanin Zaghari-Ratcliffe and Anoosheh Ashoori were released from arbitrary detention in Iran in the first half of 2022. This was a major campaigning victory for Amnesty International and our partners and one we have worked tirelessly to see realised. However other British nationals remain in jail in Iran, including Morad Tabhaz and Mehran Raouf, and we have continued to work for their release throughout 2022 and will continue to do so.

We increased volume and focus in our campaigning regarding British-Egyptian national and blogger/activist **Alla Abd El-Fattah** who has been arbitrarily imprisoned in Egypt since 2019. He has been on various categories of hunger strike, escalating up and down their severity for over a year. Through the period leading up to the COP27 UN climate summit in Cairo in autumn 2022 he went to full and total hunger and water strike. The Prime Minister Rishi Sunak appealed for his release directly to the Egyptian Foreign Minister over the case. We have been working closely with his UK-based family members to campaign on his case, keeping it in the news and pressuring all to remember and act for his rights.



As we approached the end of 2022 we delivered another successful **Write for Rights**, focusing on 10 cases of individuals whose rights violations are related to their right to protest. We focused on four cases in particular; Dogralesse Nguessan from Cameroon; Chow Hung-Tang from Hong Kong; Luis Manuel from Cuba; and Aleksandra Skochilenko from Russia.



We continued to support the Human Rights Defender Fellowships in Dundee and York and contributed to a research project on protecting and supporting domestic Human Rights Defenders (HRDs) in Scotland.

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3.6 Racial Justice

Our work on Racial Justice rights issues started delivery in 2022.

We began research on racial justice in relation to Prevent (a government-led, multi-agency programme which aims to stop individuals becoming terrorists). We aim to publish a report in summer/autumn 2023, having gathered over 4500 responses to a survey and have begun conducting the qualitative interview stage of the research work with individuals impacted by Prevent. Our Prevent research will also be accompanied by a new HRE Module on Prevent and related human rights issues.



We continue to highlight the need for education for our activists and the wider public on this area and during 2022 we developed a 3-module course on race, racism and anti-racism which we will launch in 2023.

How we will enable our goals

Governance, Compliance & Risk Management

What we said we would do: We will update core governance practices so that they reflect standard good practice, including resolution tabling at the AGM; We will update the method of governance group paper distribution to reflect modern methods; We will understand and address the skills and diversity needs and gaps in our governance bodies; We will establish and implement a UK Section governance training curriculum; We will update our methodology for carrying out due diligence for governance members prior to appointment; We will continue to improve our risk management framework; We will make updates to the Governance codes; We will look at options and the potential for reform of our legal structure.

During 2022, we supported our governance with improved technology. We embedded meeting management software which has helped to streamline administration and improve the accessibility of governance documentation. We ensured that all Section and Trust Board members were provided with secure laptops to adhere to our data security requirements whilst fulfilling their roles. We hosted our first hybrid Annual General Meeting, with participants joining online and in person at the Human Rights Action Centre. In the final quarter of the year we launched a review of the governance pages of the website with plans to act on recommendations in 2023.

We worked with an expert consultant to understand the safeguarding measures required to safely and supportively implement a 2020 AGM decision to provide a reserved place for a 16-17 year-old Section Board member. No candidate came forward to fill that seat in the Board elections in 2022. However, the outputs from the consultancy have produced a range of recommendations, materials and risk assessments that provide the basis for a plan of action to be implemented in 2023.

A number of improvements and reviews did not go ahead or proceeded more slowly than anticipated in the 2022 business plan in this enabler stream. These included a planned self-assessment against the Charity Governance Code, a review of due diligence with a view to applying it for governance appointments and establishing a clearer training curriculum for Board members. These delays were attributable, in part, to significant unplanned work that required attention in 2022. At year-end, we were able to roll out governance training opportunities on movement finance and core board responsibilities and had commenced advertising to fill a large number of governance role vacancies.

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Planning, Monitoring, Evaluating and Learning

What we said we would do: We will design and implement a planning and reporting system that brings together our approaches to planning, project management, monitoring, evaluating, and reporting.

The development of broader approaches to monitoring, evaluation and learning proceeded more slowly than planned. Over the first half of the year, ideas were collected, discussed and developed by a group of staff who are closely associated with the organisation's monitoring and reporting needs. It was agreed to simplify and streamline the overall approach.

Business planning for 2023 built on the positive changes achieved in the previous year's planning cycle, with the addition of zero-based planning and budgeting with a focus on staff capacity requirements. This approach, coupled with changes to our financial systems, will enable AIUK to track financial investment by project. Over time we anticipate this will lead to increased understanding of the resources we apply to achieve our outcomes, and support our fundraising by improving transparency on the return of our investments.

A major external evaluation of the Brave flagship human rights defender campaign was completed, and its key findings considered at a series of workshops and meetings during 2022. These findings have been used to inform the planning of future flagship campaigns.

People and Culture

What we said we would do: Using open and inclusive recruitment processes, we will recruit permanent senior roles; We will complete the independent inquiry into racism in the UK Section and plan for the implementation of the recommendations that follow; We will deliver the activities set out in the Inclusion, Diversity, Equity and Anti-racism (IDEA) plan, including training and capacity building interventions to staff, volunteers and activists; We will review and revise our behavioural framework and develop a plan to embed competencies that reflect our key values; We will review and update where required all current 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; 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.

During 2022 we started the project of reviewing and updating our suite of human resources policies to ensure legal compliance and reflect progressive best practice and our values. This work will be completed in 2023. A separate review of our safeguarding policies was also undertaken.

We have improved the collection and analysis of data related to our staff and volunteers and their experiences. We ran two staff pulse surveys in 2022. The responses indicating we are progressing on our journey in cultural improvement, but areas for future improvement remain such as establishing a greater sense of connectivity in a hybrid-working world, and significantly improving the inclusivity of experience for disabled colleagues.

There were a number of other notable developments in the second part of 2022. Using open and inclusive recruitment processes we recruited to the posts of Chief Executive Officer, Director of People and Culture, and Director of Data, Finance and Infrastructure.

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At the end of June 2022, we supported staff during the publication of the Independent Inquiry into Racism in Amnesty International UK, and geared up to deliver the recommendations with subsequent actions for 2023, 2024 and 2025 integrated into our Inclusion, Diversity, Equity and Anti-racism (IDEA) plan.

We delivered a number of the activities set out in the IDEA plan in 2022, including training and capacity building interventions to staff, volunteers and activists. We also delivered updated Terms of Reference for Intersectional Staff Forum and Staff Diversity Groups, and supported the re-launch of these staff groups. We developed an IDEA impact assessment approach to apply to internal decision making, campaigning, communications and other core organisational functions, which is now in use.



We had planned to deliver a development programme for people managers in 2022. However, this work was delayed pending the arrival of the Director of People and Culture. It is now scheduled for 2023.

We developed a hybrid home/office working approach and policy during 2022. The discussions around this new policy have been an excellent example of partnership working between management and union colleagues, as we developed a new policy to support a new need in the organisation.

Knowledge, Technology and Digital Capabilities

What we said we would do: We will scope a new Customer Relationship Management (CRM) system that can support multiple 'customer' views, support our activism, and which is integrated across our work; We will develop knowledge and content management processes; We will move data storage to a cloud-based data centre with less reliance on physical infrastructure.

During 2022 we focused on the strengthening of our IT infrastructure, with a focus on IT disaster recovery and cyber security. Such strengthening and renewal are critical to the underlying infrastructure on which we can build our technology delivery needs for the rest of the decade. We also published training materials on cyber-security for all staff and governance volunteer teams.

We have begun the move away from reliance on physical on-site technology and are in the process of moving to a cloud-hosted finance system. In addition, we have removed legacy hardware in the form of expensive leased printers and land line phones in our offices and replaced them with a smaller number of wholly owned printers and web-based soft phone services. We made progress on exploring options to move further IT infrastructure to the cloud to improve security, resilience and accessibility, and are planning to implement this in 2023.

In late 2022 we selected a knowledge management partner organisation to help us optimise the systems currently at our disposal to organise the information we hold, and to develop consistency and transparency in our ways of working. We also progressed the tender for expert support for our strategic technology needs with a focus on CRM. The procurement of this proceeded to an advanced stage during 2022. Both of these projects will deliver significant technology changes in 2023.

We made a number of enhancements to our website to better present the human rights information we share externally and support our fundraising.

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Finance Systems and Processes

What we said we would do: We will deliver an update of our finance system to improve functionality and make use of cloud-based technology; We will update our procurement guidelines and processes to support buying practices which align with our organisation's values and which support our human rights work.

A major focus of 2022 was the needs assessment, selection and then implementation of a new finance system. The new system is on track to go live in April 2023. It will make use of current technologies to deliver efficiency, and to bring additional functionality, particularly by enabling us to capture and report on the use of the resources we use to achieve the outcomes which contribute to our strategic goals.

We have developed a revised procurement policy with accompanying procedures. This formally brings alignment with the organisation's values into the value mix (together with price, and the good or service we are procuring). Those values include aspects of human rights including in the areas of the environment, equality and diversity, and employment rights.

Income Generation

What we said we would do: We will work toward having a balanced portfolio, which is diverse, manages risk and delivers growth in net income; We will work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation; We will innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we do this.

A primary focus in our 2022 fundraising was reaching a diversity of people seeing us as a human rights organisation that is inclusive of them. This was enabled through a project to develop a set of inclusive communications principles. These will assist our staff to ensure Inclusion, Diversity, Equality and Anti-racist (IDEA) principles are applied throughout all our messaging.

We undertook a supporter satisfaction survey in May 2022 (sent to both Section and Trust supporters) which showed that 90% of respondents were satisfied with their experience of supporting us. This is up 2% from the first survey conducted in 2021. The recruitment of a supporter experience specialist enabled us to develop our approach to stewardship and with the aim of improving supporter retention and satisfaction. A focus in 2022 has been on welcome communications. A redesign of the magazine was launched in late 2022, informed by supporter insight, with an emphasis on setting out how funds are used to help to deliver and achieve human rights change.

Recruitment of new members was impacted by challenges in digital performance. We invested less than budget in this area, primarily as recruitment costs were significantly higher on paid digital media than in prior years. Digital performance was at its best in cases of calling for 'urgent' support, for example in relation to the war in Ukraine.

At the end of December 2022, individual members of the UK Section stood at around 89,700. In comparison at December 2021, there were around 95,500 – a decrease of 6.1% which has resulted in a £0.4m decrease in income from members compared to 2021. We retained 90.8% (2021: 92.4%) of members active in 2021 and recruited around 4,000 (2021: 6,500) new individual members during 2022.

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The Section was supported by a larger restricted grant of £3.7m from the Trust, up from £2.7m in 2021.

Several new product development cycles were run in 2022, with a rigorous approach to innovation followed and a number of promising activities put forward to a testing phase. No new activities have yet completed all testing, but we anticipate that one or more of the following new activities will be live in 2023: gaming, virtual gifts, online challenge event and income generation through schools.

Our retail and conference space rental operations continued to be impacted by COVID-19, particularly in the first part of 2022, and we again made deficits in these activities. The planned retail expansion (opening two shops in 2022) was delayed, as we focussed on rebuilding the volunteer base following difficulties in recruitment after two years of the pandemic. Foundational work was completed in readiness for opening four shops in 2023, with data analysis and site visits carried out, resulting in a shortlist of locations where we are now actively looking for suitable retail lets. We feel there are opportunities to greatly increase profitability in these areas. However, whilst the cost-of-living crisis is forecast to have a positive effect on charity second-hand retail, our online merchandising with its selection of ethical products has been hit by a shift in demand to lower cost goods.

Amnesty International's strength lies in the fact that it is a global movement of people who stand up for humanity and human rights. Central to everything we believe is the principle that people are the instruments of change. We value and respect the members and supporters engaged in our movement and its democracy, and we strive to give them the best experience we can, so that together we can do more to promote and protect human rights for everyone.

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

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

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

Our supporter care team received a total of 57 complaints in relation to the UK Section and the Trust's fundraising activities in 2022 (2021: 153). Of these complaints in 2022, we identified that 41 relate directly to the Trust (2021: 138), and 4 to the UK Section (2021: 15). In 2022 there were a further 13 general fundraising complaints which could not be attributed to either entity (2021: 13). We respond to all complaints, and ensure corrective action is taken as required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

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

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4. Plans for future periods

2023 will be the second year of delivery of our 2022-30 Strategy and accompanying Theory of Change. The year will be able to build on achievements in 2022 in a number of areas where we have made good progress, but also must take steps forward in a number of areas which we did not prioritise in 2022 and/or where the environment in which we operate now means that there are important challenges to address. Set out below are some of the key activities we will undertake.

Goal One: Change Attitudes to Human Rights
Update and refocus the way we approach our work across the organisation, as well as our approach to all of our communications channels, taking a long term approach to change attitudes within our identified target audience.
Set up monitoring systems to enable us to have a sharp focus and to stay on track of our impact, and to support an agile approach to delivery of the marketing strategy.
Continue to embed our updated communications principles to ensure our communications consistently support attitude change most positively, and do not act to perpetuate stereotypes or otherwise diminish positive attitude change.
Seek new restricted funding to support our attitudes change work, to enable us to expand the reach and impact of this work.
Goal Two: Build a Powerful Movement
Use the building of the Anti-Racism Network and Disability Rights Network to pioneer future approaches to movement building, including putting partnerships first, and other ways of supporting grassroots action that have not traditionally formed part of our approach.
Make further updates to the Activist Led Campaign Framework to simplify the process for activists to pursue campaigns, and so reduce the time required by both staff and activists to consider potential campaigns.
Be clear in our communications with activists that, beyond campaign advice and tools made available to all, we cannot provide any greater central support for activist led campaigns.
Further develop the Activist Education Syllabus and engage activists in campaigns including Protect the Protest and Racial Justice.
Design online solutions to support more effective community campaigning.
Develop funding proposals to seek to expand capacity to build the movement for human rights in the UK.
Update our activist events programme to support building and sustaining the movement, with a different range of events than we have organised previously, helping to support a broader, more engaged, and larger group of individuals participating.
Goal Three: Winning Human Rights Victories
By the end of the 2023 all of our strategies across our 6 priority human rights areas will be completed and we will be delivering against each of those.
By the end of June 2023 any legacy work from the previous strategy will have been exited in an ethical and appropriate manner.
Finalise the Freedom of Expression and Racial Justice strategies, and begin work on the projects which will start to deliver on the objectives of those campaigns.
Complete the legal frameworks strategy, and begin to deliver work against this strategy, including continuing our campaigning for the protection of the Human Rights Act.
Complete the individuals at risk, economic cultural and social rights strategy, and crises and tactical campaigning strategies. We will continue to campaign on our crisis work and on key individuals at risk cases.

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Launch and run a campaign on Prevent (part of the UK Governments counter terrorism strategy), as part of our racial justice strategy.
Launch and run the Protect the Protest campaign.
Our Hong Kong Programme will move from development and stakeholder research phase in 2022, into delivery in 2023. Activity will include campaigning around the launch of the Amnesty International report on civil society organisations, work around human rights education, a focus on access to materials that are subject to censorship and looking at the feasibility and role of a potential small grants programme to support partner activity.
How we will enable our Goals
People and Culture
Continue and accelerate the cultural and people systems/processes transformation to continue our journey to become a better employer and place to work.
Undertake the activities set out in our Inclusion, Diversity, Equity and Anti-racism (IDEA) change programme, incorporating the recommendations of the Inquiry into Racism.
Update and deepen our core human resources (HR) policies, systems and processes, to support our vision of being a progressive, best practice employer.
Overhaul our approach to performance management and associated support systems.
Provide training for all staff on the updated HR policies, training for management in good practice approaches to HR investigations.
Undertake joint management and union representative training to build on and cement the improvements in working relationship that have been moving forward in 2022, and will work with the union shop to update our union recognition agreement.
Improvements to Governance
Provide more streamlined delivery of Board and Sub-Committee papers, complete the recruitment and inductions of vacant Board and Sub-Committee roles, prepare for Global Assembly participation.
Review the rules and processes involved for AGM resolutions, including the introduction of IDEA impact assessments.
Ensure our governance processes and policies are aligned with good practice, including in IDEA. be confident that we meet the standards of good governance established by the Charity Governance Code and other relevant standards, including implementing any required measures for improvement arising from our self-assessment against the Charity Governance Code.
Deliver good practice risk monitoring and management, including across the strategic risks register, safeguarding, health and safety and internal audit. also deliver good practice in compliance monitoring.
Make improvements to induction and ongoing training programmes for Board members.
Deliver a full review of the Governance Code of Conduct, Board Disciplinary Code and review of the Section Articles of Association to identify and address any barriers to inclusivity.
Review, and update as appropriate, the following agreements between the UK Section and Trust: Memorandum of Understanding; Resource-sharing agreement; Conflict of interest policy; Editorial and approval policy in respect of shared website and shared communications.
Planning, Monitoring, Evaluation and Learning Systems
Establish an ongoing process for providing up to date information to decision makers on how key projects are progressing. support the effective delivery of those projects by embedding our approach to project management, developing our internal capacity in this area, and promote a wider culture of learning.
Provide data, insight and learning to communicate the progress we are making against our strategic plan, the effectiveness and impact of our work, and the health of our organisation. This information will be used to ensure there is accountability and improve our ability to plan our work to better deliver our strategy, including commissioning ambitious, multi-year projects that can better attract funding.

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Focus on developing the key performance indicators to monitor and report on performance against our work to improve attitudes to human rights.
Finance Systems and Processes
Embed a new financial system, and add functionality, and further develop integrations with other organisational management information systems.
Develop a project-based view of the organisation, develop accountability frameworks and begin to optimise management decisions with this new financial view.
Knowledge, Technology and Digital Capabilities
Start the process of updating our customer relationship management database (CRM), and grasp the opportunity to move forward on the technology curve, and be at the front of good practice for the sector.
Implement improvements to our knowledge management, to deliver consistent, robust and efficient ways of working. We will provide extensive training and support which will represent a concerted push to improve IT literacy across the organisation.
Develop the skills of our specialist IT and Digital teams, so they are enabled and ready to support the organisation with their expertise.
Deliver training programmes to all staff, on the hardware and software we provide, and on the ways of working which will ensure our networks are cyber secure and resilient.
Facilities and Ways of Working
Carry out a detailed examination of the best way to realise greater value from the Human Rights Action Centre (HRAC), whether through our continued use of that asset, or through a route which would require us to release the use of the asset in full.
Complete the analysis and provide recommendations in time to allow a Board decision by the middle of 2023, allowing any value release to start to be realised from some time in 2024.
In the meantime, continue to use the HRAC as our headquarters, and manage the building with the support and any necessary work needed to keep it functional and safe, albeit holding back from significant investments until our longer term direction is clear.
Income Generation
Work toward having a balanced portfolio, which is diverse, manages risk and delivers growth in net income.
Work to generate income in a way that is consistent with our commitments to human rights and is consistent with relevant regulation and legislation.
Innovate in the ways we generate income, by using evidence and learning so that we are agile and forward thinking in how we continuously enhance, create, test, and launch ways of growing net income and the size, quality and breadth of our funder base.

5. Financial review

The accounts show a surplus for the year of £0.3m, unchanged from the £0.3m surplus in 2021.

Income has increased by £0.8m on 2021 levels to £13.0m in 2022. This is largely due to a £1.0m increase in restricted grant income which led to a £0.4m increase in subscriptions, grants and donations. The Trust grant was restricted to areas of the UK Section's human rights work which aligned with the Trust's charitable objects, including for our work on: anti-racism; individuals at risk; refugees; human rights defenders; human rights education work; youth strategy and defence of the human rights framework.

There was an increase in income from other trading activities of £0.3m from 2021, mostly driven by income from shops which increased by £0.2m, as the impact of the pandemic receded in 2022. However costs associated with running our shops increased too, and the shops again made a significant deficit in 2022 after the allocation of an element of central overheads. Challenges around

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the availability of retail volunteers, and increase to dilapidation provisions underly that deficit. We have clear plans to increase profitability during 2023, and to achieve some benefits of scale through expanding the shops network over the next few years.

Staff costs in the UK Section increased by £0.4m in 2022. The increase in staff costs was driven by some additional posts added in the year, following recruitment delays during the pandemic, and by increases in pay rates.

Free reserves at 31 December 2022 were £5.7m, which is an increase of £0.5m on 2021, and is above the target range of £3.9m to £4.4m. The reserves policy is addressed further in section 7 below.

6. Risk and assurance

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

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

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

Scenario planning was undertaken during 2022 to understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We closely monitor performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments.

The Directors consider aspects of risk and assurance and are supported in this by the work of the Finance, Audit and Risk Sub-Committee.

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

Risk	Plans and strategies to manage risks
Strategy and Governance – are we delivering the strategy and impact in order to meet our vision?	<ul style="list-style-type: none"> • The 2022-30 Strategic Plan and the 2023 business plan and budget have been approved by Boards, and take into consideration the resource requirements required to deliver them. • 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.
Operational Delivery – are business critical processes operating as intended?	<ul style="list-style-type: none"> • Hybrid home / office working has become standard and business critical processes such as payroll, accounts payable and IT can be operated effectively in the hybrid environment. • Work is under way to strengthen our business continuity practices, supported by moving more systems to the “Cloud”.

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<p>Financial Stability – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> • The income generation plan for 2023-2026 focuses on a balanced income portfolio and on innovation as risk mitigations. • 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 2023 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.
<p>Compliance – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> • We ensure all staff undertake data protection training, and are provided with laptops to access our systems with enhanced security. Board members are provided with secure IT hardware. • A review of cyber security has been conducted by an external specialist firm which covered preventative controls such as server patching and password protection. • We undertake regular fundraising compliance checks, and monitor developments in the sector. • Detailed health and safety risk assessments are in place across all our operations.
<p>People and Culture – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> • A key focus of the business plan for 2023 is resource allocation which takes into account the staff time and skills needed for all planned activities. • Actions to address the recommendations from the Independent Inquiry into Institutional Racism have been integrated into the business plan. • We remain focused on bringing diversity into the organisation to enable us to better deliver on our priorities. Plans are in place across the organization to promote equity, diversity and inclusion, and to build a supportive and respectful workplace with anti-racism as the priority. • 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.

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2022 we have further 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). We have added additional resources to support risk management in the 2023 business plan.

7. Reserves policy

As at 31 December 2022 unrestricted funds totalled £9.3m (2021: £9.0m). This comprises:

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2022

- £3.6m (2021: £3.8m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £5.7m (2021: £5.2m) of funds which represent free reserves.

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

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

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

Considering these factors, the Directors have determined that free reserves should be increased to the range of £4.3m to £4.8m (2021: £3.9m to £4.4m). This increase reflects higher costs of change, rather than a direct change in risk profile. This is a result of the high level of inflation in the UK economy, and increased staff costs.

At 31 December 2022 the level of free reserves was over this target range, at £5.7m. The UK Section plans to invest in capital additions in 2023 and 2024, anticipating a significant outlay to develop a new customer relationship management (CRM) system to support our longer-term capabilities over the strategic period to 2030. The Board considers that the UK Section's level of free reserves, at slightly above its target range, places it in a strong position to meet emergent financial risks.

8. Investments

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

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

At 31 December 2022 the only form of investment held by the UK Section was cash held in interest-bearing deposits, included in the accounts within cash balances.

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

Senthorun Raj, Chair
Date: 20 May 2023

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Independent Auditor's report for the year ended 31 December 2022

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

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Amnesty International United Kingdom Section ("the Company") for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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

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

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

Other information

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Independent Auditor's report for the year ended 31 December 2022

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

We have nothing to report in this regard.

Other Companies Act 2006 reporting

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

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

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

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

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

Responsibilities of Directors

As explained more fully in the Statement of Directors' Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Independent Auditor's report for the year ended 31 December 2022

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:

Non-compliance with laws and regulations

Based on:

- Our understanding of the and the sector in which it operates;
- Discussion with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit; and
- Obtaining and understanding of the policies and procedures regarding compliance with laws and regulations;

We considered the significant laws and regulations to be FRS102, Companies Act 2006, Corporate and VAT legislation, Employment Taxes, Health and Safety, Data Protection regulations and the Bribery Act 2010.

The Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the Health and Safety, Data Protection regulations and the Bribery Act 2010.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred;

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance including the Finance, Audit and Risk Sub-Committee and Internal Audit regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
 - Detecting and responding to the risks of fraud; and
 - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Independent Auditor's report for the year ended 31 December 2022

Based on our risk assessment, we considered the areas most susceptible to fraud to be improper revenue recognition as well as management override of controls through the use of journal entries and bias in significant accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criterion, by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias, including allocation of costs including apportionment of costs between Amnesty International United Kingdom Section and Amnesty International UK Section Charitable Trust, Deferral of income, Depreciation rates for assets, Going concern assumptions, Recognition of multi-year grants, Bad debt provision and Stock provision; and
- Reviewing revenue recognition as well as assessing cut off for revenue in the financial year.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Laurence Elliott (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
London, UK

Date: 09 June 2023

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Statement of financial activities (including income and expenditure account)
for the year ended 31 December 2022

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2022 £000's	2022 £000's	2022 £000's	2021 £000's
Income from:					
Subscriptions, donations and grants	3	7,368	3,651	11,019	10,578
Publications and materials	4	166	-	166	165
Other trading activities	5	1,776	-	1,776	1,436
Investment and other income	6	69	-	69	38
Total income		9,379	3,651	13,030	12,217
Expenditure on:					
Raising funds	3	2,560	-	2,560	2,570
Other trading activities	5	1,872	-	1,872	1,417
		4,432	-	4,432	3,987
Pursuit of objectives					
Promotion of human rights	7	4,196	3,267	7,463	6,825
Investment in activist recruitment	7	406	430	836	1,136
Total expenditure in pursuit of objectives		4,602	3,697	8,299	7,961
Total expenditure		9,034	3,697	12,731	11,948
Net income / (expenditure)		345	(46)	299	269
Reconciliation of funds					
Total funds brought forward	14,15	8,953	199	9,152	8,883
Total funds carried forward	14,15	9,298	153	9,451	9,152

All amounts relate to continuing activities. There are no recognised gains or losses other than the surplus for the year. The notes on pages 35 to 48 form part of these financial statements. Analysis by fund of the 2021 income and expenditure comparatives is shown in notes 3 to 7.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Balance sheet at 31 December 2022

	Note	2022 £000's	2021 £000's
Fixed assets			
Tangible fixed assets	11	3,586	3,784
Current assets			
Debtors	12	1,081	727
Stock		91	55
Cash at bank and in hand		6,177	5,625
		<u>7,349</u>	<u>6,407</u>
Creditors: amounts falling due within one year	13	<u>(1,484)</u>	<u>(1,039)</u>
Net current assets		5,865	5,368
Total net assets		<u>9,451</u>	<u>9,152</u>
Funds			
Restricted	14	153	199
Unrestricted			
Undesignated	15	5,712	5,169
Designated	15	3,586	3,784
		<u>9,298</u>	<u>8,953</u>
Total funds		<u>9,451</u>	<u>9,152</u>

Approved by the Board and authorised for issue on its behalf by:

Meredith Coombs, Treasurer

Date: 20 May 2023

Company number: 01735872

The notes on pages 35 to 48 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Cash flow statement for the year ended 31 December 2022

	Note	2022 £000's	2022 £000's	2021 £000's	2021 £000's
Cash flows from operating activities					
Net cash provided by operating activities	16		613		1,111
Cash flows from investing activities					
Interest received	6	31		-	
Payments to acquire tangible fixed assets	11	<u>(92)</u>		<u>(96)</u>	
Net cash used in investing activities			(61)		(96)
Change in cash and cash equivalents in the year	16		<u>552</u>		<u>1,015</u>
Cash and cash equivalents at the beginning of the year	16		5,625		4,610
Cash and cash equivalents at the end of the year	16		<u>6,177</u>		<u>5,625</u>

The notes on pages 35 to 48 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

1 Company information

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

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

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

2 Accounting Policies

Basis of accounting

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

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

Going Concern

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

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

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

2 Accounting Policies - continued

Income and Expenditure

Income from royalties, events and interest receivable is accounted for on an accruals basis. Grant income is recognised when any conditions for receipt have been met, or when received if no such conditions apply.

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

Income from all other activities including subscriptions and other contributions from members and turnover generated by the UK Section's shops is accounted for when received.

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

Expenditure is charged to the statement of financial activities on an accruals basis. Where expenditure relates to more than one classification within the statement of financial activities, it is attributed on the basis of staff time spent on the relevant activity.

Grants awarded are recognised as expenditure when the recipient is notified of the award of the grant.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the lease duration.

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

Estimates and Judgements

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

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

Fixed assets

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

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

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

2 Accounting Policies - continued

Debtors

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

Creditors and Provisions

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

Financial Instruments

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

Stock

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

Holiday pay

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

Pensions

The UK Section contributes to two defined contribution pension schemes:

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

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

Reserves

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

3 Subscriptions, donations and grants

	Unrestricted 2022 £000s	Restricted 2022 £000s	Total 2022 £000s	Total 2021 £000s
Subscriptions and donations from supporters and members	7,368	-	7,368	7,734
Grants received (see note 3.1 for analysis of restricted funds)	-	3,651	3,651	2,844
	7,368	3,651	11,019	10,578
Expenditure on raising funds				
Supporter recruitment	1,862	-	1,862	1,703
Supporter care	560	-	560	562
General fundraising	138	-	138	305
	2,560	-	2,560	2,570
Net income from fundraising	4,808	3,651	8,459	8,008

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

Included within Grants received in 2021 were Retail, Hospitality and Leisure Business Grants of £147k made to our shops, and £46k received through the Coronavirus Job Retention Scheme. There were no such receipts in 2022.

Included within Subscriptions and donations from supporters and members are unrestricted amounts received from Board members and senior management totalling £1,371 (2021: £1,236).

Included within the expenditure on raising funds is £557k (2021: £619k) of apportioned support costs, as described in note 8.

In 2021 Grants received included £2,651k of restricted income.

3.1 Analysis of restricted funds received

	2022 £000's	2021 £000's
Restricted grants received		
Media Awards	-	2
Refugee programme	-	28
Individuals at risk	-	5
Publications	10	-
Football welcomes	30	51
Human rights education	111	17
Grant from the Trust for the promotion of human rights	3,500	2,548
Total restricted funds received	3,651	2,651

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

4 Publications and materials	2022	2021
	£000s	£000s
Income from human rights publications and campaigning materials	166	165

5 Other trading activities

	Income	Expenditure	Net income/ (expenditure)	Income	Expenditure	Net income/ (expenditure)
	2022	2022	2022	2021	2021	2021
	£000s	£000s	£000s	£000s	£000s	£000s
Shops	951	1,371	(420)	708	1,029	(321)
Sales	137	134	3	156	121	35
Conferencing	76	100	(24)	23	88	(65)
Corporate relationships	366	-	366	338	-	338
Royalties	7	-	7	11	2	9
Community fundraising	67	49	18	69	45	24
Events	29	158	(129)	23	91	(68)
Appeals	143	60	83	108	41	67
	1,776	1,872	(96)	1,436	1,417	19

Included in expenditure on other trading activities is £453k (2021: £398k) of apportioned support costs (see note 8). Many events are carried out primarily to raise public awareness of the UK Section and its activities, with income generation often being a by-product. Such events make a significant contribution to the furtherance of our fundraising programmes.

Included within Corporate relationships are Gifts in kind of £366k representing advertising and consultancy services provided free of charge (2021: £335k).

6 Investment and other income	2022	2021
	£000s	£000s
Interest income	31	-
Rental income	38	38
Total investment and other income	69	38

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

7 Expenditure in pursuit of objectives

	2022	2022	2022	2021	2021	2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Promotion of human rights						
Production and distribution of human rights publications and campaigning materials	551	310	861	808	254	1,062
Media	487	168	655	528	157	685
Individuals at risk	183	203	386	86	188	274
Human rights education	266	291	557	193	324	517
Policy	475	394	869	360	421	781
Amnesty in the community	407	127	534	248	41	289
Nations and regions	219	347	566	317	138	455
Refugees and asylum	188	197	385	455	22	477
Women's human rights	109	33	142	71	19	90
Grants to AI sections	250	-	250	82	-	82
Youth activism	64	101	165	80	112	192
Country campaigning	254	95	349	207	-	207
Corporate and social responsibility	100	16	116	104	6	110
Security and human rights	89	23	112	46	57	103
Human Rights Act	54	-	54	123	155	278
Human rights defenders	32	22	54	100	19	119
Right to protest	12	60	72	-	-	-
Economic, social and cultural rights	9	81	90	-	-	-
Campaigns and activism support	447	799	1,246	831	273	1,104
	4,196	3,267	7,463	4,639	2,186	6,825
Investment in activist recruitment	406	430	836	719	417	1,136
Total expenditure in pursuit of objectives	4,602	3,697	8,299	5,358	2,603	7,961

Included in Promotion of human rights is £1,809k (2021: £1,816k) of apportioned support costs. Included in Investment in activist recruitment is £262k (2021: £277k) of apportioned support costs (see note 8).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

8 Support costs

	2022	2021
	£000s	£000s
Staff costs	1,167	1,087
Staff and volunteer training and welfare	319	260
Premises costs	773	743
Depreciation	290	298
Auditors - Audit fees	23	20
- Other services	4	4
Other support costs	417	583
Governance	88	115
Total support costs	3,081	3,110

	2022	2021
	£000s	£000s
Apportionment of support costs		
Raising funds	557	619
Other trading activities	453	398
Promotion of human rights	1,809	1,816
Investment in activist recruitment	262	277
Total support costs apportioned	3,081	3,110

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments. Included within support costs are operating lease costs of £549k (2021: £610k).

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

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

9 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 253 staff were employed during 2022 (2021: 228).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 214 in 2022 (2021: 202). The full time equivalent number of staff employed in 2022 was 194 (2021: 183).

Apportioned staff costs

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

	2022 £000s	2021 £000s
Wages and salaries	6,140	5,815
Social security costs	713	641
Pension costs	461	444
Redundancy costs	2	-
	7,316	6,900

The UK Section contributes to defined contribution pension schemes.

Redundancy costs in 2022 are in respect of payments made to one staff member.

Full time equivalent analysis

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

	Average number of staff	Full-time equivalents	Cost £000s
Expenditure on raising funds	66	29	1,594
Other trading activities	23	16	700
Human rights campaigning	77	63	3,855
Support	37	18	1,167
	203	126	7,316

Of the 253 staff employed during 2022, there were 241 staff who had a part of their time apportioned to the UK Section (2021: 222). The full time equivalent number of staff apportioned to the UK Section was 126 full-time posts (2021: 120). The average number of employees apportioned to the UK Section for 2022 was 203 (2021: 197).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

9 Staff costs (continued)

Emoluments of employees

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

	2022	2021
£ 000s	Total	Total
	numbers	numbers
0 - 60	209	195
60 - 70	19	13
70 - 80	7	9
80 - 90	2	1
90 - 100	-	2
100 - 110	3	2
130 - 140	1	-
	241	222

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

Key management personnel remuneration

Aggregate emoluments for the key management personnel of both the UK Section and the Trust for the year ended 31 December 2022 total £739,961 (2021: £731,023). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 48% in total are apportioned to the UK Section.

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the post of Chief Executive in 2022 was £131k (2021: £123k).

Directors' remuneration

None of the Directors received any remuneration during the year (2021: £nil). During 2022, out of pocket travel expenses totalling £1,603 were reimbursed to five Directors (2021: £538 to 2 Directors).

Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2021: £6k).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

10 Taxation

No tax charge arose in respect of 2022 or 2021 as the the UK Section incurred a loss for tax purposes in each of those years. At the balance sheet date the UK Section had tax losses available to carry forward to offset against future taxable profits, but this was not recognised as an asset.

Reconciliation

	2022 £000s	2021 £000s
Profit on ordinary activities before tax	299	269
Profit on ordinary activities at the standard rate of corporation tax in the UK of 19% (2021 - 19%)	57	51
Effects of:		
Fixed asset differences	38	-
Remeasurement of deferred tax for changes in tax rates	(1)	-
Net non-taxable income	(181)	110
Deferred tax not recognised	87	(161)
Total tax charge	-	-

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

	2022 £000s	2021 £000s
Deferred tax asset - not recognised in the accounts		
Deferred tax at 19%		
Balance at 1 January	(621)	(362)
Movement	(105)	(259)
Balance at 31 December	(726)	(621)
The year end unprovided deferred tax asset comprises	£000s	£000s
Accelerated capital allowances	37	56
Short term timing differences	(1)	-
Losses available to carry forward	(762)	(677)
	(726)	(621)

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

11 Tangible fixed assets

	Leasehold buildings improvements	Plant & machinery	Computer equipment & infrastructure	Office equipment	Leasehold shops improvements	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Cost						
At 1 January 2022	4,637	1,878	1,091	1,213	64	8,883
Additions	-	-	78	-	14	92
Disposals	-	-	-	(55)	(18)	(73)
At 31 December 2022	4,637	1,878	1,169	1,158	60	8,902
Depreciation						
At 1 January 2022	1,570	1,448	1,008	1,053	20	5,099
Charge for the year	93	94	43	55	5	290
Depreciation on disposals	-	-	-	(55)	(18)	(73)
At 31 December 2022	1,663	1,542	1,051	1,053	7	5,316
Net book value						
At 31 December 2022	2,974	336	118	105	53	3,586
At 31 December 2021	3,067	430	83	160	44	3,784

12 Debtors

	2022 £000s	2021 £000s
Amounts owed by related entities	472	189
Trade debtors	81	98
Other debtors, prepayments and accrued income	453	391
Value Added Tax recoverable	75	49
	1,081	727

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

13 Creditors - amounts falling due within one year

	2022 £000s	2021 £000s
Trade creditors	631	288
Accruals and deferred income	288	367
Payroll taxes and other creditors	385	334
Other creditors	180	50
	1,484	1,039

Included in the above figures is £14k of deferred income (2021: £nil) of which £8k relates to refundable deposits received for conference sales occurring after the balance sheet date and £5k relates to other deferrals.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

14 Restricted Funds

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

Restricted fund balances at 31 December comprised:

	2022	2021
	£000s	£000s
Football welcomes	60	79
Northern Ireland abortion campaign	49	101
Human rights education	42	-
Human rights defenders	2	13
Grant from the Trust for the promotion of human rights	-	-
Refugee programme	-	4
Media Awards	-	2
	153	199

Restricted fund total movements:

	2022	2021
	£000s	£000s
At 1 January	199	151
Income	3,651	2,651
Expenditure	(3,697)	(2,603)
At 31 December	153	199

15 Unrestricted Funds

	2022	2022	2022	2021	2021	2021
	£000s	£000s	£000s	£000s	£000s	£000s
	Designated funds	Undesignated funds	Unrestricted funds	Designated funds	Undesignated funds	Unrestricted funds
At 1 January	3,784	5,169	8,953	3,986	4,746	8,732
Total income	-	9,379	9,379	-	9,566	9,566
Total expenditure	-	(9,034)	(9,034)	-	(9,345)	(9,345)
Movement between funds	(198)	198	-	(202)	202	-
At 31 December	3,586	5,712	9,298	3,784	5,169	8,953
Represented by						
Tangible fixed assets	3,586	-	3,586	3,784	-	3,784
Cash at bank and in hand	-	6,024	6,024	-	5,425	5,425
Other net current liabilities	-	(312)	(312)	-	(256)	(256)
	3,586	5,712	9,298	3,784	5,169	8,953

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

15 Unrestricted Funds (continued)

Designated funds

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

The movement between funds shown above which reduces Designated funds by £198k (2021: £202k) is a reflection of the reduction in net book value of fixed assets over the year.

16 Notes to the cash flow statement

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

	2022	2021
	£000s	£000s
Net income for the year as per the statement of financial activities	299	269
Adjustments for:		
Depreciation charge	290	298
Interest received	(31)	-
Increase in stock	(36)	(27)
(Increase) / decrease in debtors	(354)	660
Increase / (decrease) in creditors	445	(89)
Net cash provided by operating activities	613	1,111

Analysis of cash and cash equivalents

	1 Jan	Cash	31 Dec
	2022	flows	2022
	£000s	£000s	£000s
Cash in hand and at bank	5,625	552	6,177

The difference of £61k (2021: £96k) between the net cash provided by operating activities and the change in cash in the year represents the net cash used in investing activities as shown in the cash flow statement.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2022

17 Related party transactions

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

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

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

Related entity balances

	2022 £000s	2021 £000s
Due from the Trust	472	189

Related entity transactions

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

	2022 £000s	2021 £000s
Restricted grants from the Trust	3,651	2,605
Charges made by the Trust for Human Rights Action Centre occupancy	(245)	(245)
Charges made to the Trust under the terms of a licence to use the Human Rights Action Centre	38	38
Charges to the Trust for the Amnesty magazine	128	95
Contribution made to Amnesty International European Institutions Office	-	(82)
Contribution to Amnesty International Limited for research into human rights violations	(250)	-

18 Commitments under operating leases

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

	2022 £000s	2021 £000s
Minimum lease payments due		
No later than one year	495	515
Between 1 and 5 years	1,430	1,355
More than 5 years	2,920	3,165
	4,845	5,035
Analysed between:		
Hire of office equipment	8	71
Other operating leases:		
Human Rights Action Centre	4,145	4,390
Shops	608	434
Offices (Belfast and Edinburgh)	84	140
	4,845	5,035

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