

Company No: 01735872

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Financial statements for the year ended 31 December 2023

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Financial statements for the year ended 31 December 2023

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Financial statements for the year ended 31 December 2023

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 ^(D,F) - Chair ^(*)	Emma Haddad ^(F) - appointed 21 June 2023
Ciara Garcha ^(D,E) - Vice Chair	Abdul Abid ^(A) - appointed 23 September 2022
Helen Horton ^(E,F,*) - Deputy Vice Chair	Ramazan Jumazada ^(E) - appointed 23 September 2023
Meredith Coombs - Treasurer ^(A,B) - resigned 31 December 2023	Richard Kotter ^(C) - appointed 23 September 2023
Andrew Townend ^(A) - Treasurer - appointed 1 January 2024	Charlotte Waring ^(B) - appointed 23 September 2023
Sarah Bond ^(B,D)	Richard Wild - appointed 23 September 2023
Owen Collins ^(C)	Thomas Chigbo ^(C) - resigned 22 September 2023
Julia Pata ^(C,E,F)	Abigail Tuxworth-Grant ^(C) - resigned 22 September 2023
Sophia Adams Bhatti ^(A) - appointed 11 March 2023	Nabil Ahmed ^(B,F) - resigned 12 March 2023

* Trustee of Amnesty International UK Section Charitable Trust

Sub-Committee membership for all or part of 2023

- 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
Sacha Deshmukh	Acting Director of Activism and Education (from 30 June 2023)
Tim Hancock	Director of Chief Executive's Office (until 30 June 2023)
Kerry Moscogiuri	Director of Campaigns and Communications
Rosie Chinchin	Director of Fundraising (resigned 30 November 2023)
David Prince	Director of People and Culture
Dallan Cunniffe	Director of Data, Finance and Infrastructure (appointed 9 January 2023)

Secretary and registered office

Tim Hancock - appointed 12 August 2023
Michelle O'Keeffe - resigned 12 August 2023
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA
e-mail: amnestycompany.secretary@amnesty.org.uk

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 2023

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 and the range of international covenants, treaties and laws which flow from the rights set out in that declaration. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat ("the IS") which is the hub of the movement's global human rights expertise 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 raising awareness of human rights, educating on the importance of human rights, campaigning for observance, and opposing violations, of human rights and supporting many thousands of activists in the UK in their own campaigning on human rights issues. 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 84,219 at 31 December 2023, 5,481 fewer than at 31 December 2022.

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;

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Directors' Report for the year ended 31 December 2023

- 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.

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. Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2022: £8k).

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 human rights 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 by providing 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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Directors' Report for the year ended 31 December 2023

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

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 seek to ensure that their governance reflects the essence of the Code.

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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Directors' Report for the year ended 31 December 2023

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 (which are subject to negotiation with our recognised trade union).

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 the Trust's 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 2023.

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 Chief Executive and SMT 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 2023 are detailed here.

Our Chief Executive Officer is paid a full-time equivalent annual salary of £131,122 (£131,122 in 2022). The pay ratio of our CEO's pay to the pay of our lowest paid employee was: 5.3:1 (5.5:1 in 2022). Four key management personnel (those included below with the exception of the Director Data Finance and Infrastructure) 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 not-for-profit/charity sector, to ensure we are able to attract and retain the best staff to these positions.

During 2023, there was a change in our Senior management team structure, with the Director of the Chief Executive's Office post dis-established, and a new Director of Activism and Education role created (but not yet filled). The restructure also made changes to the Director of Supporter Campaigning and Communications post which was disestablished and a new of Director of Campaigns and Communications post was created.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Directors' Report for the year ended 31 December 2023

Position	Responsibility	Actual gross salary* 2023	Full time Equivalent Annual Salary	
			2023	2022
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	£131,122
Director of the Chief Executive's Office*	Responsible for our human rights programmes, influencing the UK and devolved governments. They also coordinate and advise the governance bodies of the UK Section and Trust	£109,304	£109,304	£105,001
Director of Campaigns and Communications	Responsible for Campaigns, Media and Digital Communications	£109,304	£109,304	£105,001
Director of Fundraising** Left 30/11/23	Responsible for engaging the UK public to provide financial support	£131,095	£109,304	£105,001
Director of Data Finance and Infrastructure*** Joined 9/1/23	Responsible for management of our finances, risk, data and insight and for our facilities and technology to enable maximum impact for human rights	£95,439	£97,180	-
Director of People and Culture	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	£101,739	£101,739	£95,524

* As a result of a restructure during 2023, this post was dis-established and the incumbent moved into the role of Head of Governance.

** The Director of Fundraising received pay in lieu of notice on departure, increasing the actual salary received above the annual equivalent salary.

*** The difference between full-time equivalent annual salary and actual gross salary arose as a result of the individuals joining part way through the year.

The above figures show salary only. Redundancy and termination costs are not included. Additional employer costs of National Insurance, Pension Contributions and Childcare Vouchers totalled £142,824 (2022: £147,064).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Directors' Report for the year ended 31 December 2023

5. Thank you

The staff of the UK Section are a critical part of the Amnesty International movement in the United Kingdom, but also work alongside volunteers in our Amnesty bookshops, and many thousands of activists and action takers in our campaigns.

The staff, volunteers, members and broader human rights activists in the UK are warmly thanked for their continuing commitment to the UK Section.

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

Senthoran Raj, Chair

Date: 18 May 2024

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Strategic Report for the year ended 31 December 2023

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, educating on human rights, creating societal support in favour of human rights, and encouraging supporters to take action in defence of human rights.

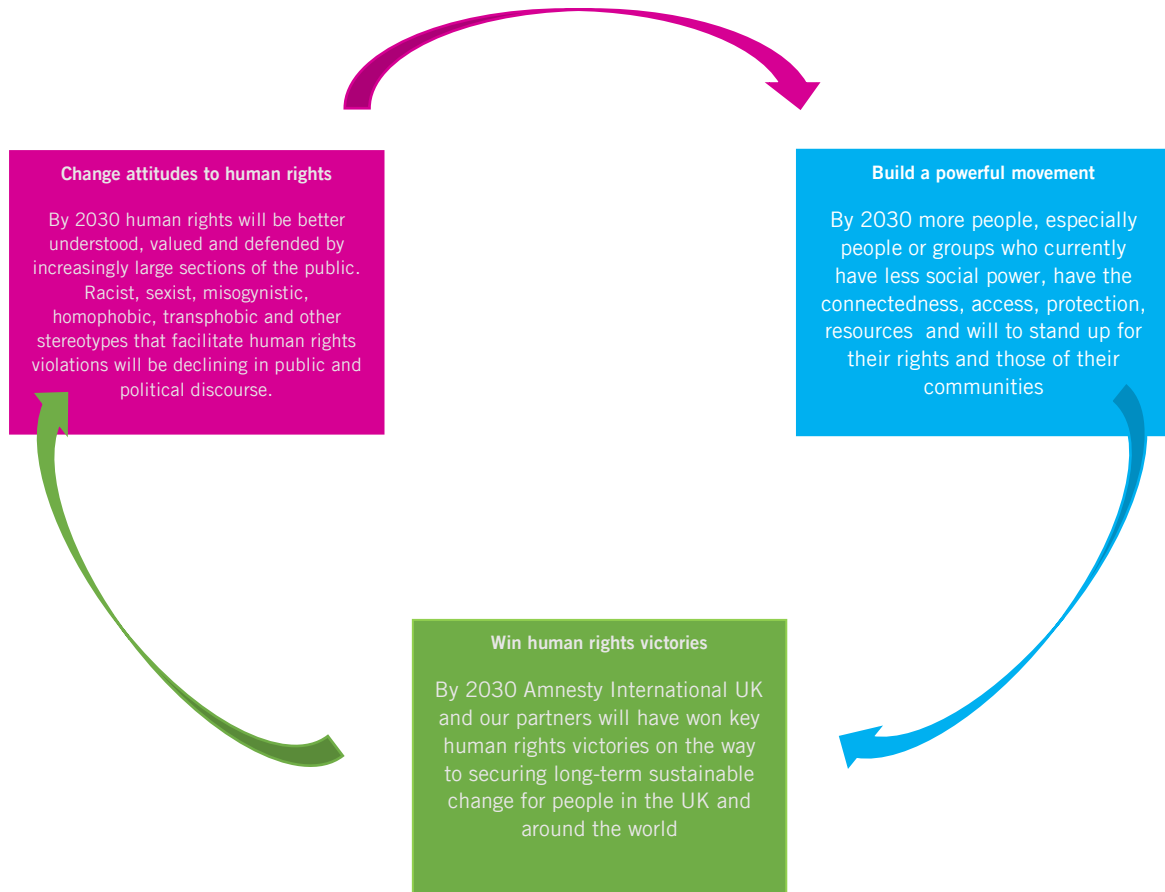
AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2023

2. Our long term strategy.

Our strategy sets 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:



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). These form the basis of our focuses in our important activity raising awareness of human rights and working to protect human rights and prevent abuses.

In addition, a number of supporting activities are necessary to enable us to deliver these goals most effectively which 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

In 2023 we delivered the second year of our 2022-2030 strategy. We developed and signed off campaigning strategies in our key areas of focus and delivered work that will contribute to human rights victories and developments.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2023

In this section, we report on what was achieved against the priorities established for 2023.

Goal One: Increase knowledge and change attitudes to human rights

1.1 AIUK communications are inclusive, equitable and anti-racist across all that we say, write and do.

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

This programme is essential in ensuring our ethical communication principles are fully incorporated into the culture and processes of the organisation. The success of the shift to more equitable, inclusive and antiracist communications is dependent on the full onboarding, sensitising, and embedding of the principles across the organisation. To this end, we have delivered a series of workshops to colleagues in communications, media, fundraising and campaigns. Participating teams reported that they have started to approach their work differently, feeling more confident about the principles and better able to bring them into their work. This shows the importance of creating learning spaces to upskill staff and is an approach we'll be taking in part with some of our public facing work in 2024; creating internal understanding that leads to cohesive execution of external communications.

1.2 We see an improvement in attitudes to human rights in our target audience

What we said we would do: 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.

We undertook further analysis of the data from our research into public attitudes (conducted by Yonder in 2022) and, based on that, developed a clear audience view and our attitude change strategy.

We developed and delivered an important piece of attitude change communications around the UDHR 70th anniversary. Initial results are encouraging, and a full analysis is taking place in 2024. We further developed our project with leading artist supporters of AIUK. We delivered an artist cultivation event, bringing together potential and existing artist supporters. At the end of 2023 we launched the 2024 Media Awards (taking place on 9 May 2024).

Creating and sharing a clear definition of our target audience and Goal One strategy has enabled teams across AIUK to start work in earnest to tackle attitude change and has enabled us to be more focused in some of our media work. The clear focus on our target audience helped us to make decisions such as not wasting capacity on media which may appear help us to secure coverage but not reach our target audience. Whilst this could result in a decrease in our overall media reach, it should allow us to focus our resources on audiences that we can engage with most valuably. We have also made changes to the way we prioritise our media work, so that we focus on longer-term projects to make the news on our priority issues as well as undertaking the reactive media work which we know we do well. We have already seen the results of this in the policy making dialogue and media coverage of our research into the human rights impacts of the UK government's Prevent programme, despite its launch coinciding with other major developments in human rights around the world in the final quarter of 2023.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2023

1.3 Human Rights Education

What we said we would do: *Develop the Activist Education Syllabus and engage activists in campaigns including Protect the Protest and Racial Justice*

We delivered a busy programme of activist education, training, and events throughout 2023.

All 19 participants in the 2022/2023 Amnesty Teacher Programme (ATP) completed the Programme and we received very positive feedback from all participants. This cohort was our most diverse in terms of gender, ethnicity and disability. This was achieved through targeted marketing and networking. The teachers participating in this programme have taught Human Rights Education to 9,361 young people and 645 adults. For the 2023/2024 Amnesty Teachers Programme, we met our target to recruit 20 participants.

In September, we completed the pilot of The Youth Coaches Programme, with 29 students participating in Youth Coaching sessions and delivering four student-led campaigns. These campaigns were delivered in the school community in school-wide initiatives – and had a reach of an estimated 21,480 students. All participating Youth Coaches reported that they would continue with their activism in the future and are committed to continue delivering Human Rights Education. We achieved our target to recruit 12 colleges for the Youth Coaches project and the first two sessions went very well. Successful recruitment was the result of networking with Further Education colleges.

For the first time, we conducted a marketing campaign to increase the use of Amnesty teaching resources, which was impactful, expanding our reach as a result. We received orders for more than 5,000 teaching resources because of the marketing campaign.

We launched a set of essential activist education modules covering safeguarding, Equality, Diversity and Inclusion as well as GDPR. By the end of 2023, more than 2,500 people had participated in Amnesty-led activist training. Our Anti-racism Moodle course launched on FutureLearn in October and has since had 1,024 registrations and a 4* rating on Future Learn. Six Poet-led Words that Burn sessions were delivered to 55 students at Cheltenham Literature festival. We received excellent feedback and notable coverage to raise the profile of the work. 15 students performed their poems to over 100 audience members at Cheltenham. A new video was also commissioned that can be used in educational settings to guide students through Words that Burn poetry writing. This has the potential to significantly expand the reach of the project.

GOAL TWO: BUILD A POWERFUL MOVEMENT

What we said we would do: *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; and Develop funding proposals to seek to expand capacity to build the movement for human rights in the UK.*

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2023

The Amnesty activist-led Networks continued to be busy throughout the first half of the year. The Amnesty Anti-Racism Network played a leading role in organising blocs in the pro-ceasefire Palestine demonstrations in London, safely organising dozens of activists who travelled to London to participate. Student groups have also played a leading role in organising pro-ceasefire demonstrations in Keele, Edinburgh, and Bath Spa. The Amnesty Activist-led Disabled Persons Human Rights Network was launched with an event at the Human Rights Action Centre with positive feedback regarding engagement on the issues from speakers, participants, and attendees. The first meeting of the new network committee saw 20 people join the initial cohort.

Throughout 2023, we have delivered a busy programme of activist education, training and events, and have worked to improve the technology, systems and processes which support our lead activist groups from 2024 onwards.

In May, we ran two Activism Assemblies – one online and one face to face – in which more than 100 activists took part. They provided insights which were used to shape plans for the Activist Events Programme. This incorporates all activist network 'conferences', regional conferences and a larger national gathering (and AGM) to be implemented in 2024. With the appointment of two staff members, there is now a new Activism Events team within Community Organising that is dedicated to supporting, developing and delivering events in 2024 and onwards.

The significantly simplified Activist-Led Campaign framework was consulted upon with the Building a Powerful Movement committee over summer, and re-launched to activists in September. The updated framework removes unnecessary bureaucracy and restrictions on activists being able to develop and progress their own campaigns on the human rights issues that matter to them.

Unfortunately, we still have a need to increase the diversity of our lead activists and so need to try new methods of attracting and retaining a more diverse range of people in those roles in the future. We will work with other activist groups to see if they can learn from the success of the Student Action Network (StAN) who have overhauled their approach to recruiting their committee. They committed to bringing more lived experience to the committee so they can better represent students across the UK. By conducting outreach and regular 121s with a variety of student activists across the UK, and creating a series of officer roles for the Committee to encourage diverse experiences and perspectives to the network, StAN has recruited their most diverse and representative Committee.

Goal Three: Win Human Rights Victories

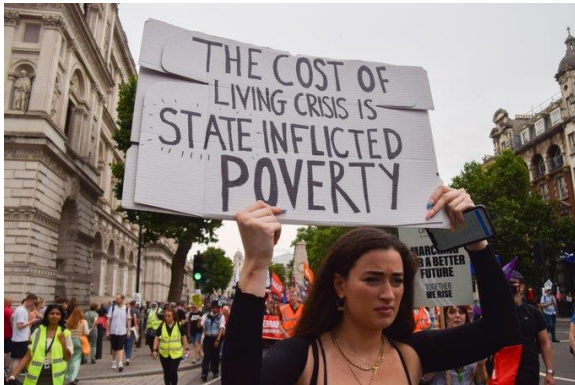
In 2023 we delivered a mixture of campaigning on some of the most significant human rights issues and crises that the world has seen in recent years, and also developed our longer term campaigning strategies in a number of priority issue areas.

3.1 Economic Social and Cultural Rights (ESCR)

What we said we would do: 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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Strategic Report for the year ended 31 December 2023



Having appointed an Economic, Social and Cultural Rights (ESCR) Lead, we developed our campaigning strategy on this critical area of human rights work, and one in which Amnesty has delivered insufficient focus in the past. In this work, we delivered on our commitment to be truly participatory; meaningfully consulting people with lived experience of poverty and inequality (and the grassroots organisations that support them). We travelled across the UK to understand how these

issues are impacting people in our Nations and Regions.

In addition, we commissioned polling to inform our strategy. The polling showed broad public support for the protection of Economic and Social Rights across the political spectrum. Working in partnership is also a cornerstone of the human rights campaigning approach we will take in this area. We have worked with Just Fair and Liberty to develop a theory of change for achieving incorporation of The International Covenant on Economic, Social and Cultural Rights (ICESCR) into domestic law and this will inform our strategy. In Scotland, work on this is well advanced and our Scotland team submitted comments on the Scottish Government's consultation on a Human Rights Bill for Scotland which aims to incorporate ICESCR (alongside other conventions).

In December 2023, we published our research report on access to abortion in Northern Ireland. This comprehensive 159-page report contained testimony from rightsholders and 8 pages of recommendations for government departments and other relevant authorities. The recommendations will form the basis of our future work toward removing the barriers to provision and ensure access to human rights compliant care. This work and evidence also supports other Sections in the Amnesty movement worldwide who are also working toward crucial law reform in their countries.



Our work on homelessness continued in 2023. We responded in the media to the controversial remarks made by senior politicians about homelessness being a 'lifestyle choice' and to the criminalisation of homelessness and begging. We will continue to press on homelessness as a rights issue, as we work with partners to develop relevant policy and communications approaches on this important area of rights.

3.2 Racial Justice

What we said we would do: *Launch and run a campaign on Prevent (part of the UK Governments counter terrorism strategy), as part of our racial justice strategy*

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION Strategic Report for the year ended 31 December 2023



We launched our report on the UK Government's Prevent strategy. Despite a media environment saturated by the range of global crises in the latter part of 2023 the report managed to get extensive coverage in the press and on social media.

The findings of our report have also been submitted to two UN rapporteurs on counter-terror and human rights, and on

youth human rights defenders. We have discussed our findings with the European Commission against Racism and Intolerance (ECRI). This contributes to longer-term campaign objectives to bring international scrutiny on the failure of the Prevent programme to adhere to crucial human rights standards. Our focus on neurodiversity in the report was particularly welcomed by disability rights activists – this tends to be one of the most overlooked and under-researched areas, especially in relation to counter terrorism. This issue will continue to be a focus throughout our ongoing work on the impact of this policy on rights.

3.3 Freedom of Expression/Right to Protest

What we said we would do: *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.*

The focus for much of our work in the second half of 2023 was toward the development of a UN Torture Free Trade Treaty. Amnesty International is one of more than 40 organisations across the globe all working towards a mechanism that regulates the trade in policing equipment and improves international accountability mechanisms and standards around the policing of protests. This is a key pillar of our work to Protect the Protest. We have begun to communicate the importance of the Torture Free Trade Treaty to our audiences as a precursor to asking them to take action in 2024.

The UN Special Rapporteur on Torture released a report and a strong public statement in Q4 in support of the Torture Free Trade Treaty. This is a significant step towards securing the vote at the UN General Assembly that we need for formal negotiations to begin. We contributed to the Special Rapporteur's evidence for the report, providing a joint submission and analysis on the UK context with our colleagues in the International Secretariat.

In Northern Ireland, where journalists are at risk of covert surveillance by the police and face threats from paramilitary groups, we have focused on issues related to freedom of the press. We have worked with two journalists in connection with an Investigatory Powers Tribunal (IPT) hearing into the Police Service of Northern Ireland's (PSNI) data harvesting of journalists' phones. We have gathered further preliminary information about threats to journalists in preparation for follow-up research. We have produced a guide for journalists in Northern Ireland on 'what to do if you think the PSNI has been spying on you', which has led to further complaints from journalists to the IPT and four journalists and human rights defenders (HRDs) have told us they have used the guide to submit Subject Access Requests to the PSNI.

We responded quickly to the UK Government's attempts to improperly prevent legitimate ceasefire demonstrations in the aftermath of the ongoing crisis in Gaza.

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3.4 Individuals and Communities at Risk

What we said we would do: *We will complete the individuals at risk strategy. We will continue to campaign on key individuals at risk cases.*

During Ramadan in April 2023, we threw a spotlight on the case of British National Alaa Abd el-Fattah who is imprisoned in Egypt. Thousands of people across the UK sent Ramadan cards to President Sisi, asking him to include Alaa in the group of people to whom he chooses to grant clemency at Eid. Whilst Alaa remains in prison, the action served as a reminder to the Egyptian authorities that Alaa is not forgotten; and for Alaa's family, this was a meaningful act of support and solidarity that they appreciated.

Alaa's case is one of several British National cases that we are highlighting in our Bring Them Home campaign. This campaign seeks to take a more systemic approach to the issue of British Nationals who are arbitrarily detained abroad and how the UK government should better respond to support them.

In November 2023, we delivered our annual Write for Rights campaign. As part of this campaign, we brought media attention to the unjust detention of Ahmed Mansoor in UAE with a bold communications approach. This involved flying a plane with a Free Ahmed Mansoor banner over the football ground of UAE-owned Manchester City and reached a combined audience of about 6.6 million people. The flight was covered by the BBC, The Guardian, The Daily Mail and other media outlets, including international sporting outlets. At the end of the year, at least 53,754 people in the UK had taken action for our three priority Write for Rights cases.



3.5 Human Rights Crises

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

Throughout 2023 we worked to highlight the evidence relating to the crime of apartheid being committed against Palestinians in the Occupied Palestinian Territories and Israel.

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In the immediate aftermath of the 7th October 2023 attacks on Israel, we communicated clearly about



the impact of the human rights violations committed in those attacks. In the subsequent months we have seen a wide range of violations of human rights in Israel's response and on-going military campaign in Gaza, as well as an increasing number of human rights violations against Palestinians in the West Bank. We have played an important part contributing to public understanding of the impact on human rights, based on Amnesty's strong evidence base and legal expertise.

3.6 Legal Human Rights Frameworks

What we said we would do: 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.



In anticipation of the General Election sometime in 2024, we launched our Manifesto for Human Rights, calling on the next UK government (of whatever political colours) to respect and protect key human rights provisions.

National opinion policy commissioned by Amnesty demonstrated strong public support for European Convention of Human Rights. The poll showed that more than half of UK adults (57%) polled said the UK should stay part of the ECHR, with only one in five (22%) saying that the UK should withdraw. Most people - more than 90% - said the next UK government should prioritise other issues over any withdrawal from the Convention.

Our work to incorporate human rights into law in Scotland reached a significant milestone. We submitted our comprehensive policy response to the Scottish Government consultation on Incorporation. This involved extensive stakeholder engagement with community / civil society groups, lawyers and academics in Scotland and will set a benchmark for future work in Scotland and in other jurisdictions within the UK.

Despite the disappointment that the Northern Ireland Troubles Bill passed into legislation, we prepared for the likelihood that this would happen and were able to move quickly to strategic litigation - working closely with a legal team to bring together a group of rights holders to challenge the Troubles Act via judicial review.

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We successfully applied to the court for Amnesty to be a third-party intervenor – both written and oral submissions were permitted. We have had a strong media spotlight on the case with victims' voices amplified alongside our own. Judgment in the case is pending and is expected to continue through the domestic courts to the UK Supreme Court and possibly onwards. In December, following our call, the Irish Government announced that they will take a legal challenge against the Troubles Bill at the European Court of Human Rights.

3.7 Hong Kong

What we said we would do: *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.*

The Hong Kong Programme was established following the decision to dissolve the Amnesty International entities in Hong Kong. The principal focuses of this programme are intended to be Human rights defenders and civil society organisations in Hong Kong and individuals and organisations within the Hong Kong diaspora, in particular those within the UK.

In our campaign against the crackdown on Civil Society Organisations in Hong Kong, we met with key policymakers to urge the UK Government to raise concerns about the Hong Kong national security law and related Individuals at Risk cases in China's Universal Periodic Review (UPR) next year and at UN side events.

Our project to establish an online library of materials censored in Hong Kong also progressed. We have established relationships with Hong Kong archivists and organisations focused on censorship work, which enable us to better scope our project to create an online censorship library. In December 2023, we held four public panel discussions (open to public) with artists and activists from Hong Kong, Malaysia, Iran, Denmark and Myanmar. They shared their experience of creating art and exercising their freedom of expression under government suppression, censorship and in exile.

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The Hong Kong Programme has also been busy delivering a programme of events in 2023. We developed a partnership with the Hong Kong Film Festival UK which included the screening of two films at the Human Rights Action Centre in London. One of the screenings was a feature about a prominent Hong Kong media figure, the other was a collection of five films by young directors highlighting the 2019 protests. Over 250 people attended the screenings and associated panel discussions. This collaboration has helped to build awareness and credibility of the Hong Kong Programme within the UK's Hong Kong community. Initial engagement with artists has commenced as part of the Art-ion Project and an initial planning meeting held to explore a partnership to deliver human rights education events for the Hong Kong diaspora.



In November 2023, we organised 'A Canvas of Courage', a human rights art exhibition at Union Chapel in London. The exhibition (including opening night, panel discussions and the Community Table) attracted more than 500 people to join over the week, most of them from the Hong Kong diaspora community. At the exhibition, a replica of a sculpture marking the Tiananmen Square massacre in Beijing in June 1989, which has been banned and confiscated in Hong Kong, was displayed. The exhibition explored

the issue of human rights across East Asia and aimed to build awareness and empathy toward issues such as Freedom of Expression and the right to protest in the region.

How we will enable our goals

Governance, Compliance & Risk Management

What we said we would do: *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, internal audit and 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.*

Throughout 2023 we improved the quality and delivery of board papers, using our Convene board governance IT platform. We introduced equality assessments into the processes for considerations of AGM resolutions. Through our board sub-committee structure we delivered good practice oversight

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of areas including risk monitoring and management, policy compliance, and internal audit oversight. A wider range of policies were updated through 2023, to ensure they reflected modern good practice.

Our Amnesty global Core Standards self-assessment was submitted to the International Secretariat in December, following review at the joint Board meeting. The return indicated we met or partially met 95% of those standards and we are developing plans to further strengthen our governance through 2024, under the supervision of a new Head of Governance staff role.

Planning, Impact and Learning

What we said we would do: 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.

We have made significant progress to articulate how each area of our work contributes towards our strategic goals. We developed structures to enable informed planning for 2024 and beyond earlier in the year, and to give senior staff the tools to direct and have clear ownership over the process.

The business planning process for 2024-2026 built on the work done in prior year and resulted in a more efficient process which included multiyear submissions. The quality and consistency of planning was improved through facilitated sessions and training. We believe the combination of good quality and longer-term plans will better enable us to seek institutional funding.

Organisational performance indicators were developed and a streamlined and centralised reporting system was established. This uses technology to enable timely reporting and support decision making. Much better communication has also facilitated this process.

People and Culture

What we said we would do: 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.

Cultural change continues to grow through leadership living our values and building good relationships and trust with the Union, supporting a productive working culture. We appointed a Learning and Organisational Development Manager to assess our learning needs for leadership and management, and to establish what our vision and approach should be.

We have further strengthened our safeguarding approach with a clear policy and guidelines, and ways of working embedded. A very significant piece of work in 2023 was the updating of 37 human resources policies, through a process of close working with colleagues in the Union, and with expert advice.

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Our ambitious and important Inclusion, Diversity, Equity and Anti-racism (IDEA) plan continues to be implemented. All staff have completed the required foundation course in Exploring Equity and Inclusion. This provides the organisation with a solid knowledge of the basic concepts on which we can now build over the next two years. The online course for activists and members of our governance bodies is also live.

In addition to training, we continued to implement other aspects of the IDEA Plan, focusing on collecting data so we have clear and meaningful insights into the diversity of our people and the culture of our organisation. We have continued to embed Equality Impact Assessments and have produced guidance and learning events. Lunch and learn sessions continue to be well attended by staff and have included a follow up session on Jewish allyship, a panel discussion on queer activism, a walking tour of LGBTQ+ activist history in East London, learning session on non-binary identity and allyship, and two sessions on supporting neurodivergent colleagues.

We continue to focus on ensuring our current provision for staff wellbeing is of a high standard. We have engaged a trauma specialist counselling partner to provide role-specific support, and through oversight of trauma counselling, training and support sessions ensure consistency across the organisation. We also ran a well-attended resilience course.

Knowledge, Technology and Digital Capabilities

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

We were supported in the development of a data, digital and technology programme, an IT roadmap, by an external partner. Workshops took place with multiple stakeholders to identify the gaps in our technology solutions. These identified the areas we need to address for the wider organisation. An overview of the data, digital and technology transformation programme was endorsed for investment as a key part of our 2024 business plan. As part of this, we have rephased delivery of the knowledge management project. Phase 1 will continue to focus on migrating information from our physical servers to a cloud-based solution to ensure the resilience of our data. Phase 2, which sought to change the way we accessed and used information, will be incorporated into the wider data, digital and technology programme.

A cyber-attack against AIUK took place in July 2023. The impact of this was minimised by the team through a swift response and controls that were already in place. This did result in some resources needing to be redeployed from other planned work, as security work was expedited and enhanced, including a Sophos Security Operations Centre (SOC) being rolled out, which is more comprehensive than the Intelligent Security Information and Event Management (SIEM) project that had been planned. A privileged access management project has also been completed to further improve the control environment.

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Finance Systems and Processes

What we said we would do: *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.*

During 2023 we transitioned to a cloud-based financial accounting system. With this new system, we have enabled a project based view of the organisation, supporting management to understand how our resources are employed to achieve impact in human rights. Staff confidence in accessing financial information is much improved after the system was embedded through 2023, with training and a suite of guidance materials available to support them. Processing efficiencies have been achieved, helping to offset the additional work associated with strengthening controls. There remains opportunity to further capitalise on the additional functionality of the new system and to better communicate the financial information we now capture.

Facilities and Ways of Working

What we said we would do: *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; and 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.*

There has been significant progress on the project to realise value from our head office, the HRAC. In October 2023, the UK Section and Trust boards agreed to support management's recommendation to proceed with an unconditional sale (in 2024/5), with delayed completion and/or leaseback, of the HRAC. Procurement documents have been drafted so that consultants can be identified to support with both a needs analysis for our future office needs and event space needs for activist events and to advise on the sales process. As this goes forward in 2024, we will ensure that the organisation has the skills and resources to deliver a project of this scale. Governance and management oversight of the sales process will be developed to ensure the best outcome and that risks are appropriately mitigated.

Income Generation

What we said we would do: *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.*

Recruitment of new members was impacted by challenges in digital marketing acquisition performance. We invested less than budget in this area, primarily as recruitment costs remain high on paid digital media. Digital performance was at its best in cases of calling for 'urgent' support, for example in relation to live crisis situations with a clear need to support additional work by Amnesty International. Towards the end of the year, we made significant changes to our innovation approach

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for new mass market fundraising products, after we found the previous approach was resulting in a low number of products that were taking a long time to deliver. The new approach is intended to improve the speed and effectiveness of innovation. The changes will allow the team to work independently to design, test and validate products in market quickly.

At the end of December 2023, the number of individual members of the UK Section stood at around 84,200. In comparison at December 2022, there were around 89,700 – a decrease of 6.1% which has resulted in a £0.4m decrease in income from members compared to 2022. We retained 92.1% (2022: 90.8%) of members active in 2022 and recruited around 1,600 (2021: 4,000) new individual members during 2023.

The Section was supported by a larger restricted grant of £5.7m from the Trust, up from £3.7m in 2022.

Our retail, new product sales, and conference space rental operations generated income in 2023, together totalling £1.3m (2022: £1.2m), as they recovered further from COVID-19 affected 2022. We also improved the management systems supporting volunteers in our network of shops. However we continued to make losses in these activities. The planned retail expansion was delayed, as we have a need to focus on moving from loss-making to profit in the existing portfolio.

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 198 complaints in relation to the UK Section and the Trust's fundraising activities in 2023 (2022: 57); often relating to criticism of Amnesty's position on human rights issues and so the cause on which we are fundraising. Of these complaints in 2023, we identified that 160 relate directly to the Trust (2022: 41), and 7 to the UK Section (2022: 4). In 2023 there were a further 31 general fundraising complaints which could not be attributed to either entity (2022: 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

2024 will be the third year of delivery of our 2022-30 Strategy and accompanying Theory of Change. This year, we will build on achievements in 2023 in a number of areas where we have made good progress, but also must take steps forward to address a number of organisations challenges.

Set out below are some of the key activities and achievements we will undertake.

Goal One: Change Attitudes to Human Rights
Introduce our mainstream audiences to the concept of Economic Social and Cultural Rights through a high-profile artist-led attitude change initiative
Increase knowledge and understanding of human rights, and foster rights respecting attitudes through our Human Rights Education activities
Influence education leaders to increase the value placed on human rights education through the curriculum
Build the profile of Amnesty in the UK and reach a mainstream audience with compelling ways to get directly involved with our actions and our human rights content.
Goal Two: Build a Powerful Movement
Introduce an improved and more systematised approach to the organising support that we provide to activist networks
Provide activists and educators with the opportunity to gain the knowledge, understanding and skills needed to defend human rights
Develop plans to create community-based ‘human rights hubs’ in five cities around the UK to be delivered by the end of 2026
Goal Three: Winning Human Rights Victories
Conduct new research on ESCR, Racial Justice and police powers in the UK.
We will work directly in partnership with rights holders, either in coalitions or across specific projects; building in time and resource to ensure we manage those relationships well
Legal Frameworks: Build our Human Rights Futures Programme; and develop a new strand of work on the anti-rights movement
Crisis: Continue our work on the end Israel’s apartheid campaign and our response to the ongoing crisis in Gaza, the West Bank and Israel; and respond to new crises as they emerge
Racial Justice: continue our work on the human rights impacts of the UK government Prevent programme
Individuals at Risk: Work on issues relating to UK nationals detained abroad and deliver the UK part of Amnesty’s global Write for Rights campaign
Freedom of Expression: Work as part of the global campaign to protect the right to protest
ESCR: implement our multi-year strategy for our ESCR work
How we will enable our Goals
People and Culture
Continue improvements in our workplace culture and ways of working as a team.
Continue to deliver and build capacity in our IDEA approach
Improve our safeguarding by developing guidance, education and a culture of continuous improvement; including through further training and improved processes relating to criminal records checks
Expand our psychological support offering and proactive approach for key roles where there is a greater exposure to risk, and improve management guidance
Deliver high-quality leadership and management training and development, as well as mapping out wider learning needs across the organisation and how best to organise learning decision making and culture so that we become a much more learning, supportive and enabling organisation

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Continue to improve our people practices and systems and look at what our reward approach should be to best support our aims as a progressive employer
Improvements to Governance
Delivering all scheduled Trust and Section Board meetings, ensuring papers are high quality and delivered on time
Deliver all statutory reporting, meeting required deadlines.
Improve governance recruitment processes so that we avoid vacancies which can affect quoracy as well as overall breadth of contributions
Planning, Monitoring, Evaluation and Learning Systems
Keep building our approach to measuring impact, learning and reporting
Make improvements so our decision makers can use evidence of impact and learning to lead the organisation in planning, delivering and improving our work
Finance Systems and Processes
Streamline and improve re-forecasting processes
Improve transparency of on-going financial performance and improve modelling of potential future performance to support stronger business case assessments of potential activity
Plan for the integration of capabilities in the Digital, Data and Technology transformation roadmap, which need to feed information and data from/into financial systems to deliver impact and effectiveness
Data, Digital & Technology Transformation
Embark and make progress to deliver a three-year data, digital and technology transformation project
Continue day to day with well-run core IT systems and ensure those systems are secure
Facilities and Ways of Working
Realise the potential value of the Human Rights Action Centre to better deliver value for our human rights mission
Further update our ethical procurement procedures and processes that will ensure our suppliers and contractors comply with human rights standards and our values as a human rights organisation
Income Generation
Transform our approach to fundraising innovation and improve the speed and efficiency with which new fundraising products are launched
Address profitability issues in the retail portfolio, assessing the long-term role of the high street portfolio, and boosting volume and profitability in online retail.
Establish a stronger prospecting and restricted funding marketing and securing pipeline approach, building up the % of our human rights activity financed by restricted funding
Innovate other areas of income generation outside of traditional fundraising, such as business to business training (e.g. to public service providers) on human rights and human rights respecting approaches in different elements of public service

5. Financial review

The accounts show a surplus for the year of £0.7m, an increase from the £0.3m surplus in 2022.

Income has increased by £1.9m on 2022 levels to £14.9m in 2023. This is largely due to a £2.1m increase in restricted grant income which contributed to a net £1.6m increase in subscriptions, grants and donations. The Trust grant is restricted to areas of the UK Section's human rights work which aligned with the Trust's charitable objects, but this spans all the goals of: changing attitudes to human rights, building a powerful movement of human rights activists and winning human rights victories and so the Trust grant supports all of the Section's human rights work.

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There was a decrease in income from other trading activities of £0.3m from 2022. Despite increased income from shops and conferencing as the impact of the pandemic further receded in 2023, costs associated with running our shops increased too, and the shops again made a significant deficit in 2023, in particular taking into account the allocation of overhead costs such as bank charges, IT costs and finance costs associated with supporting the shops. We will continue to focus on increasing profitability of our existing retail portfolio during 2024, before considering any further expansion.

Staff costs in the UK Section increased by £1.5m in 2023. The increase in staff costs was driven by some additional posts added in the year, and by increases in pay rates reflecting inflation-based cost of living adjustments negotiated with our recognised trade union.

Free reserves at 31 December 2023 were £6.6m, which is an increase of £0.8m on 2022, and above the target range of £4.3m to £4.8m. The reserves policy is addressed further in section 7 below.

6. Risk and assurance

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

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

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

Scenario planning was undertaken during 2023 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 financial scenarios.

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

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

Risk	Plans and strategies to manage risks
<p>Strategy and Governance – are we delivering the strategy and impact in order to meet our vision?</p>	<ul style="list-style-type: none"> • The 2022-30 Strategic Plan and the 2024 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.

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<p>Operational Delivery – are business critical processes operating as intended?</p>	<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. • A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy systems and data to cloud storage is ongoing. • Work is under way to finalise a business continuity plan that incorporates existing separate protocols in a single document.
<p>Financial Stability – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> • 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 2024 have been developed based on current staffing levels. We are closely monitoring 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 and cyber security 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. • A Security Operations Centre solution is now in place. • 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. • 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 strengthened safeguarding procedures, 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 2023 we continued to develop and improved our risk reporting, incident management and processes to monitor regulatory compliance across a broad range of activities following an approach endorsed by the National Council for Voluntary Organisations (NCVO).

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7. Reserves policy

As at 31 December 2023 unrestricted funds totalled £9.9m (2022: £9.3m). This comprises:

- £3.3m (2022: £3.6m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £6.6m (2022: £5.7m) of funds which represent free reserves.

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

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

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

Considering these factors, the Directors have determined that free reserves should remain in the range of £4.3m to £4.8m (2022: £4.3m to £4.8m).

At 31 December 2023 the level of free reserves was over this target range, at £6.6m. The UK Section plans to invest in capital additions in 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, currently 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 2023 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: 18 May 2024

MNESTY INTERNATIONAL UNITED KINGDOM SECTION
Independent Auditor's report for the year ended 31 December 2023

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 2023 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 2023 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.

MNESTY INTERNATIONAL UNITED KINGDOM SECTION

Independent Auditor's report for the year ended 31 December 2023

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.

MNESTY INTERNATIONAL UNITED KINGDOM SECTION

Independent Auditor's report for the year ended 31 December 2023

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;

MNESTY INTERNATIONAL UNITED KINGDOM SECTION

Independent Auditor's report for the year ended 31 December 2023

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: 7 June 2024

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 2023

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2023 £000's	2023 £000's	2023 £000's	2022 £000's
Income from:					
Subscriptions, donations and grants	3	6,939	5,714	12,653	11,019
Publications and materials	4	200	-	200	166
Other trading activities	5	1,773	-	1,773	1,776
Investment and other income	6	320	-	320	69
Total income		9,232	5,714	14,946	13,030
Expenditure on:					
Raising funds	3	2,537	-	2,537	2,560
Other trading activities	5	1,956	-	1,956	1,872
		4,493	-	4,493	4,432
Pursuit of objectives					
Promotion of human rights	7	3,011	5,612	8,623	7,463
Investment in activist recruitment	7	1,149	-	1,149	836
Total expenditure in pursuit of objectives		4,160	5,612	9,772	8,299
Total expenditure		8,653	5,612	14,265	12,731
Net income		579	102	681	299
Reconciliation of funds					
Total funds brought forward	14,15	9,298	153	9,451	9,152
Total funds carried forward	14,15	9,877	255	10,132	9,451

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 49 form part of these financial statements. Analysis by fund of the 2022 income and expenditure comparatives is shown in notes 3 to 7.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Balance sheet at 31 December 2023

	Note	2023 £000's	2022 £000's
Fixed assets			
Tangible fixed assets	11	3,346	3,586
Current assets			
Debtors	12	890	1,081
Stock		77	91
Cash at bank and in hand		7,726	6,177
		<u>8,693</u>	<u>7,349</u>
Creditors: amounts falling due within one year	13	<u>(1,907)</u>	<u>(1,484)</u>
Net current assets		6,786	5,865
Total net assets		<u>10,132</u>	<u>9,451</u>
Funds			
Restricted	14	255	153
Unrestricted			
Undesignated	15	6,531	5,712
Designated	15	3,346	3,586
		<u>9,877</u>	<u>9,298</u>
Total funds		<u>10,132</u>	<u>9,451</u>

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

Andrew Townend, Treasurer

Date: 18 May 2024

Company number: 01735872

The notes on pages 35 to 49 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Cash flow statement for the year ended 31 December 2023

	Note	2023 £000's	2023 £000's	2022 £000's	2022 £000's
Cash flows from operating activities					
Net cash provided by operating activities	16		1,262		613
Cash flows from investing activities					
Investment income	6	320		31	
Payments to acquire tangible fixed assets	11	<u>(33)</u>		<u>(92)</u>	
Net cash provided by / (used in) investing activities			287		(61)
Change in cash and cash equivalents in the year	16		<u>1,549</u>		<u>552</u>
Cash and cash equivalents at the beginning of the year	16		6,177		5,625
Cash and cash equivalents at the end of the year	16		<u>7,726</u>		<u>6,177</u>

The notes on pages 35 to 49 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

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.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

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 the UK Section has entitlement to the funds, any performance related conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Assets are reviewed for impairment when events or changes in circumstances indicate that their value could be impaired. If the review indicates any asset has a carrying value higher than its recoverable value then it will be written down accordingly and the difference recorded as 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 2023

3 Subscriptions, donations and grants

	Unrestricted 2023 £000s	Restricted 2023 £000s	Total 2023 £000s	Total 2022 £000s
Subscriptions and donations from supporters and members	6,939	-	6,939	7,368
Grants received (see note 3.1 for analysis of restricted funds)	-	5,714	5,714	3,651
	6,939	5,714	12,653	11,019
Expenditure on raising funds				
Supporter recruitment	1,723	-	1,723	1,862
Supporter care	623	-	623	560
General fundraising	191	-	191	138
	2,537	-	2,537	2,560
Net income from fundraising	4,402	5,714	10,116	8,459

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 Subscriptions and donations from supporters and members are unrestricted amounts received from Board members and senior management totalling £936 (2022: £1,371).

Included within the expenditure on raising funds is £716k (2022: £557k) of apportioned support costs, as described in note 8.

In 2022 Grants received included £3,651k of restricted income.

3.1 Analysis of restricted funds received

	2023 £000's	2022 £000's
Restricted grants received		
Publications	-	10
Individuals at risk	3	-
Human rights education - Israel	2	-
Football welcomes	46	30
Human rights education	162	111
Crisis planning and delivery	163	-
Grant from the Trust for the promotion of human rights	5,338	3,500
Total restricted funds received	5,714	3,651

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

4	Publications and materials	2023	2022
		£000s	£000s
	Income from human rights publications and campaigning materials	200	166

5 Other trading activities

	Income	Expenditure	Net income/ (expenditure)	Income	Expenditure	Net income/ (expenditure)
	2023	2023	2023	2022	2022	2022
	£000s	£000s	£000s	£000s	£000s	£000s
Shops	1,035	1,434	(399)	951	1,371	(420)
Sales	142	147	(5)	137	134	3
Conferencing	163	199	(36)	76	100	(24)
Corporate relationships	335	-	335	366	-	366
Royalties	7	2	5	7	-	7
Community fundraising	60	37	23	67	49	18
Events	24	137	(113)	29	158	(129)
Appeals	7	-	7	143	60	83
	1,773	1,956	(183)	1,776	1,872	(96)

Included in expenditure on other trading activities is £506k (2022: £453k) 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 £315k representing advertising and consultancy services provided free of charge (2022: £366k).

6	Investment and other income	2023	2022
		£000s	£000s
	Interest income	259	31
	Rental income	61	38
	Total investment and other income	320	69

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

7 Expenditure in pursuit of objectives

Expenditure by strategic goal	2023	2023	2023
	Unrestricted	Restricted	Total
	£000s	£000s	£000s
Promotion of human rights			
Goal 1 - Increase Knowledge and Change Attitudes to Human Rights	338	833	1,171
Goal 2 - Build a Powerful Movement	526	1,242	1,768
Goal 3 - Win Human Rights Victories			
Human rights victories in economic, social and cultural rights	119	324	443
Human rights victories in racial justice	227	469	696
Human rights victories in freedom of expression	209	442	651
Human rights victories for individuals and communities at risk	366	669	1,035
Human rights victories in crisis	246	653	899
Human rights victories in legal frameworks	435	888	1,323
Human Rights victories for Hong Kong	295	92	387
Contribution to Amnesty International Limited	250	-	250
	3,011	5,612	8,623
Investment in activist recruitment	1,149	-	1,149
Total expenditure in pursuit of objectives	4,160	5,612	9,772

Since 1 January 2023, expenditure on promotion of human rights has been analysed in line with the organisation's strategic goals as above. Comparative information for 2022 is not available. To enable a comparison with prior year expenditure, 2023 costs have also been analysed by individual campaign.

Included in Promotion of human rights is £2,194k (2022: £1,809k) of apportioned support costs. Included in Investment in activist recruitment is £334k (2022: £262k) 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 2023

7 Expenditure in pursuit of objectives (continued)

Expenditure by campaign	2023 Unrestricted £000s	2023 Restricted £000s	2023 Total £000s	2022 Unrestricted £000s	2022 Restricted £000s	2022 Total £000s
Promotion of human rights						
Production and distribution of human rights publications and campaigning materials	238	904	1,142	551	310	861
Media	288	379	667	487	168	655
Individuals at risk	165	277	442	183	203	386
Human rights education	412	281	693	266	291	557
Policy	349	686	1,035	475	394	869
Amnesty in the community	275	469	744	407	127	534
Nations and regions	165	370	535	219	347	566
Refugees and asylum	155	371	526	188	197	385
Women's human rights	39	83	122	109	33	142
Grants to AI sections	250	-	250	250	-	250
Youth activism	83	153	236	64	101	165
Country campaigning	79	220	299	254	95	349
Corporate and social responsibility	32	78	110	100	16	116
Security and human rights	39	80	119	89	23	112
Human Rights Act	1	23	24	54	-	54
Human rights defenders	-	-	-	32	22	54
Right to protest	26	60	86	12	60	72
Economic, social and cultural rights	106	232	338	9	81	90
Campaigns and activism support	309	946	1,255	447	799	1,246
	3,011	5,612	8,623	4,196	3,267	7,463
Investment in activist recruitment	1,149	-	1,149	406	430	836
Total expenditure in pursuit of objectives	4,160	5,612	9,772	4,602	3,697	8,299

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

8 Support costs

	2023	2022
	£000s	£000s
Staff costs	1,382	1,167
Staff and volunteer training and welfare	389	319
Premises costs	861	773
Depreciation	273	290
Auditors - Audit fees	25	23
- Other services	4	4
Other support costs	693	417
Governance	123	88
Total support costs	3,750	3,081

	2023	2022
	£000s	£000s
Apportionment of support costs		
Raising funds	716	557
Other trading activities	506	453
Promotion of human rights	2,194	1,809
Investment in activist recruitment	334	262
Total support costs apportioned	3,750	3,081

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments. Included within support costs are operating lease costs of £517k (2022: £549k).

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 2023

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 2023 (2022: 253).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 223 in 2023 (2022: 214). The full time equivalent number of staff employed in 2022 was 203 (2022: 194).

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.

	2023	2022
	£000s	£000s
Wages and salaries	7,139	6,140
Social security costs	830	713
Pension costs	684	461
Redundancy and termination costs	171	2
	8,824	7,316

The UK Section contributes to defined contribution pension schemes.

Redundancy and termination costs in 2023 are in respect of payments made to seven staff members (2022 - 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	76	31	1,987
Other trading activities	22	15	759
Human rights campaigning	79	65	4,696
Support	40	20	1,382
	217	131	8,824

Of the 253 staff employed during 2023, there were 248 staff who had a part of their time apportioned to the UK Section (2022: 241). The full time equivalent number of staff apportioned to the UK Section was 131 full-time posts (2022: 126). The average number of employees apportioned to the UK Section for 2023 was 217 (2022: 203).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Notes forming part of the financial statements for the year ended 31 December 2023

9 Staff costs (continued)

Emoluments of employees

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

£ 000s	2023	2022
	Total numbers	Total numbers
0 - 60	196	209
60 - 70	33	19
70 - 80	6	7
80 - 90	5	2
90 - 100	2	-
100 - 110	3	3
110 - 120	1	-
130 - 140	1	1
190 - 200	1	-
	248	241

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. The member of staff in the highest band was one of the staff members who received a termination payment in 2023.

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 2023 total £818,481 (2022: £739,961). Emoluments to key management personnel in this note include redundancy and termination costs, employer's pension and National Insurance contributions. This figure represents the total costs, of which 45% in total are apportioned to the UK Section.

The annual equivalent gross salary (excluding employer's pension and National Insurance contributions) for the Chief Executive in 2023 was £131k (2022: £131k).

Directors' remuneration

None of the Directors received any remuneration during the year (2022: £nil). During 2023, out of pocket travel expenses totalling £1,566 were reimbursed to 5 Directors (2022: £1,603 to 5 Directors).

Directors and Officers Liability Insurance cover was in place at an annual premium of £8k (2022: £8k).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

Notes forming part of the financial statements for the year ended 31 December 2023

10 Taxation

No tax charge arose in respect of 2023 or 2022 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

	2023	2022
	£000s	£000s
Profit on ordinary activities before tax	681	299
Profit on ordinary activities at the standard rate of corporation tax in the UK of 23.52% (2022 - 19%)	160	57
Effects of:		
Fixed asset differences	46	38
Remeasurement of deferred tax for changes in tax rates	(4)	(1)
Net non-taxable income	(273)	(181)
Deferred tax not recognised	71	87
Total tax charge	-	-

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

	2023	2022
	£000s	£000s
Deferred tax asset - not recognised in the accounts		
Balance at 1 January	(726)	(621)
Movement	(71)	(105)
Balance at 31 December	(797)	(726)
The year end unprovided deferred tax asset comprises	£000s	£000s
Accelerated capital allowances	19	37
Short term timing differences	(4)	(1)
Losses available to carry forward	(86)	(762)
	(71)	(726)

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

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 2023	4,637	1,878	1,169	1,158	60	8,902
Additions	-	-	22	-	11	33
Disposals	-	-	-	-	-	-
At 31 December 2023	4,637	1,878	1,191	1,158	71	8,935
Depreciation						
At 1 January 2023	1,663	1,542	1,051	1,053	7	5,316
Charge for the year	93	94	38	42	6	273
Depreciation on disposals	-	-	-	-	-	-
At 31 December 2023	1,756	1,636	1,089	1,095	13	5,589
Net book value						
At 31 December 2023	2,881	242	102	63	58	3,346
At 31 December 2022	2,974	336	118	105	53	3,586

12 Debtors

	2023 £000s	2022 £000s
Amounts owed by the Trust	-	472
Trade debtors	203	81
Other debtors, prepayments and accrued income	646	453
Value Added Tax recoverable	41	75
	890	1,081

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

13 Creditors - amounts falling due within one year

	2023 £000s	2022 £000s
Amounts owed to the Trust	182	-
Trade creditors	571	631
Accruals and deferred income	500	288
Payroll taxes and other creditors	474	385
Other creditors	180	180
	1,907	1,484

Included in the above figures is £1k of deferred income (2022: £14k), all of which relates to refundable deposits received for conference sales occurring after the balance sheet date.

Also included in the above figures is £250k of accrued expenditure related to the contribution to the International Secretariat for research into human rights violations (2022: £nil).

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

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:

	2023	2022
	£000s	£000s
Crisis Planning and Delivery	132	-
Human rights education	83	42
Football welcomes	40	60
Northern Ireland abortion campaign	-	49
Human rights defenders	-	2
	255	153

Restricted fund total movements:

	2023	2022
	£000s	£000s
At 1 January	153	199
Income	5,714	3,651
Expenditure	(5,612)	(3,697)
At 31 December	255	153

15 Unrestricted Funds

	2023	2023	2023	2022	2022	2022
	£000s	£000s	£000s	£000s	£000s	£000s
	Designated funds	Undesignated funds	Unrestricted funds Total	Designated funds	Undesignated funds	Unrestricted funds Total
At 1 January	3,586	5,712	9,298	3,784	5,169	8,953
Total income	-	9,232	9,232	-	9,379	9,379
Total expenditure	-	(8,653)	(8,653)	-	(9,034)	(9,034)
Movement between funds	(240)	240	-	(198)	198	-
At 31 December	3,346	6,531	9,877	3,586	5,712	9,298
Represented by						
Tangible fixed assets	3,346	-	3,346	3,586		3,586
Cash at bank and in hand	-	7,471	7,471	-	6,024	6,024
Other net current liabilities	-	(940)	(940)	-	(312)	(312)
	3,346	6,531	9,877	3,586	5,712	9,298

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

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 £240k (2022: £198k) 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

	2023	2022
	£000s	£000s
Net income for the year as per the statement of financial activities	681	299
Adjustments for:		
Depreciation charge	273	290
Investment income	(320)	(31)
Decrease / (increase) in stock	14	(36)
Decrease / (increase) in debtors	191	(354)
Increase in creditors	423	445
Net cash provided by operating activities	1,262	613

Analysis of cash and cash equivalents

	1 Jan	Cash	31 Dec
	2023	flows	2023
	£000s	£000s	£000s
Cash in hand and at bank	<u>6,177</u>	<u>1,549</u>	<u>7,726</u>

The difference of £287k (2022: £61k) 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.

Cash in hand and at bank represents total net funds and there are no other liquid resources or debt.

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2023

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.

Related entity balances

	2023 £000s	2022 £000s
Due from the Trust	-	472
Due to the Trust	182	-
Due to the International Secretariat	250	-

Related entity transactions

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

	2023 £000s	2022 £000s
Restricted grants from the Trust	5,668	3,651
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	182	128
Contribution to the International Secretariat for research into human rights violations	(250)	(250)

18 Commitments under operating leases

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

Minimum lease payments due	2023 £000s	2022 £000s
No later than one year	463	495
Between 1 and 5 years	1,330	1,430
More than 5 years	2,675	2,920
	4,468	4,845

Analysed between:

Hire of office equipment	3	8
Other operating leases:		
Human Rights Action Centre	3,900	4,145
Shops	441	608
Offices (Belfast and Edinburgh)	124	84
	4,468	4,845

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