



Amnesty International  
United Kingdom Section

**CONSOLIDATED  
FINANCIAL  
STATEMENTS**

for the year ended 31 December 2013



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United Kingdom Section  
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The financial statements for the combined Amnesty UK entities can be found on our website: [www.amnesty.org.uk](http://www.amnesty.org.uk)



# AMNESTY INTERNATIONAL UNITED KINGDOM SECTION CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2013

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

Company reg. number 1735872  
Date of incorporation 30 June 1983

### Board members

Sarah Jane O'Grady (re-elected to Board 10 May 2013;  
appointed Chair 21 September 2013)  
Hannah Perry Vice Chair  
Cris Burson-Thomas Treasurer  
Tom Hedley  
Rona Bella Keen  
Brian Paton Gilda  
Gareth Harrison Littler  
Katherine McSherry  
Hugh David Whitby  
Ruth Breddal (elected 10 May 2013)  
Louise Ewington (elected 10 May 2013)  
Sarah Ward (appointed 13 July 2013)  
Brian Landers (resigned 25 April 2013)  
Peter James Murray (resigned 10 May 2013)  
Sharmila Kar (resigned 10 May 2013)  
Collette Anne Crill (resigned 10 May 2013)  
Ciarnan Helferty (resigned 12 August 2013)

## Amnesty Freestyle Limited – a company limited with share capital

Company reg. number 2918065  
Date of incorporation 24 May 1994  
(a wholly-owned subsidiary of AIUK Section)

### Board members

Kate Allen  
Tom Hedley  
Kerry Moscogiuri  
Tony Farnfield  
Brian Landers (resigned 25 April 2013)

### Secretary and Registered office

Tony Farnfield  
The Human Rights Action Centre  
17-25 New Inn Yard  
London EC2A 3EA  
Tel: 020 7033 1500  
email: [financecontact@amnesty.org.uk](mailto:financecontact@amnesty.org.uk)

### Bankers

Co-operative Bank plc  
9 Prescott Street  
London E1 8BE

### External auditors

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

### Internal auditors

Sayer Vincent  
8 Angel Gate  
City Road  
London EC1V 2SJ

### Solicitors

Bates, Wells & Braithwaite  
2-6 Cannon St  
London EC4M 6YH













# REPORT OF THE INDEPENDENT AUDITORS OF AMNESTY INTERNATIONAL UNITED KINGDOM SECTION

## To the members of Amnesty International United Kingdom Section

We have audited the financial statements of Amnesty International United Kingdom Section for the year ended 31 December 2013 which comprise the consolidated statement of financial activities, the consolidated and company balance sheets, the consolidated cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm)

### **OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent company's affairs as at 31 December 2013 and of the group's 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.

### **OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the directors' report and strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us;
- or
- the parent company 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.



### **Andrew Stickland**

For and on behalf of BDO LLP, statutory auditor  
Gatwick  
United Kingdom

**31 March 2014**

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



# BALANCE SHEETS

at 31 December 2013

(Company No. 1735872)

	Note	Group Dec-13 £000s	Company Dec-13 £000s	Group Dec-12 £000s	Company Dec-12 £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	5,093	5,093	5,372	5,372
<b>Current assets</b>					
Debtors	13	1,394	1,394	790	790
Cash at bank and in hand		4,491	4,467	3,784	3,760
		<b>5,885</b>	<b>5,861</b>	<b>4,574</b>	<b>4,550</b>
<b>Creditors: amounts falling due within one year</b>	14	(804)	(804)	(610)	(610)
<b>Net current assets</b>		5,081	5,057	3,964	3,940
<b>Total net assets</b>		<b>10,174</b>	<b>10,150</b>	<b>9,336</b>	<b>9,312</b>
<b>Reserves</b>					
<b>Restricted</b>	15	54	54	64	64
<b>Unrestricted</b>					
Undesignated	16	5,027	5,003	3,900	3,876
Designated	16	5,093	5,093	5,372	5,372
		<b>10,174</b>	<b>10,150</b>	<b>9,336</b>	<b>9,312</b>

Approved by the Board and signed on its behalf by



**Cris Burson-Thomas, Treasurer**

**27 March 2014**

The notes on pages 15 to 24 form part of these financial statements.

# CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2013

	Note	Dec-13 £000s	Dec-13 £000s	Dec-12 £000s	Dec-12 £000s
<b>Net cash inflow from operating activities</b>	17		791		422
<b>Returns on investment and servicing of finance</b>					
Interest received	6	17		17	
<b>Net cash inflow from return on investments and servicing of finance</b>			17		17
<b>Taxation</b>					
Corporation tax paid	11		nil		nil
<b>Capital expenditure and financial investment</b>					
Payments to acquire tangible fixed assets	12	(101)		(195)	
<b>Net cash outflow from capital expenditure and financial investment</b>			(101)		(195)
<b>Increase in cash</b>			<u>707</u>		<u>244</u>

The notes on pages 15 to 24 form part of these financial statements.

# NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 31 December 2013

## 1. AIMS AND ORGANISATION

Amnesty International United Kingdom Section exists to further the aims of the international Amnesty movement as contained in the Mission and Vision of Amnesty International and in the decisions made by the International Council Meetings. A large number of individuals and groups in the UK are members of, or are affiliated to, the UK Section. These accounts only reflect cash received by the UK Section from the individual groups, and do not reflect their activities, since we are 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 Statement of Recommended Practice "Accounting and Reporting by Charities" published in 2005 and applicable accounting standards.

### Income and expenditure

- income from royalties, events and interest receivable is accounted for on an accruals basis. Grant income is recognised when any conditions for receipt have been met, or when received if no such conditions apply
- income from all other activities including subscriptions and other contributions from members and turnover generated by the UK Section's shops is accounted for when received
- 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 by the organisation are recognised as expenditure when confirmation of an award is made to the receiving organisation
- governance costs include those incurred in governance of its assets and are primarily associated with constitutional and statutory requirements
- 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.

### Fixed assets

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

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

### Pensions

The UK Section operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account in the year to which they relate.

### Indemnity insurance

AIUK Section has Directors and Officers Liability Insurance at an annual premium of £2k (2012 – £2k).

### Funds

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





**4. ACTIVITIES FOR GENERATING FUNDS**

	Income Dec-13 £000s	Expenditure Dec-13 £000s	Net funds generated Dec-13 £000s	Income Dec-12 £000s	Expenditure Dec-12 £000s	Net funds generated Dec-12 £000s
Shops	545	555	(10)	523	585	(62)
Sales	132	189	(57)	136	253	(117)
Conferencing	88	35	53	-	-	-
Corporate Relationships	7	-	7	62	2	60
Royalties	123	6	117	5	12	(7)
Community fundraising	316	54	262	344	57	287
Events	30	379	(349)	22	401	(379)
Secret Policeman's Ball	-	-	-	856	1,244	(388)
Appeals	1	-	1	85	34	51
	<b>1,242</b>	<b>1,218</b>	<b>24</b>	<b>2,033</b>	<b>2,588</b>	<b>(555)</b>

Included in the costs of activities for generating funds is £270k of apportioned support costs. See note 9 (2012 £319k). 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. We are aware that these events make a significant contribution to the furtherance of our fundraising programmes and bring lasting financial benefits.

**5. INCOME IN PURSUIT OF OBJECTIVES**

	Dec-13 £000s	Dec-12 £000s
Income from human rights publications and campaigning materials	<b>256</b>	<b>325</b>

During 2013 we reduced the number of supporter magazines distributed from five to four.

**6. INVESTMENT AND OTHER INCOME**

	Dec-13 £000s	Dec-12 £000s
Interest receivable on bank deposits	<b>17</b>	<b>17</b>

**7. EXPENDITURE IN PURSUIT OF OBJECTIVES**

	Dec-13 Unrestricted £000s	Dec-13 Restricted £000s	Dec-13 Total £000s	Dec-12 Total £000s
<b>Human Rights Campaigning</b>				
Production and distribution of human rights publications and campaigning materials	1,052	-	1,052	1,119
Human rights education	767	49	816	733
Media	767	-	767	681
Policy	446	-	446	558
Nations and regions	460	24	484	430
Individuals at risk	475	1	476	436
Refugees & asylum	139	119	258	262
Amnesty in the community	240	-	240	218
Grants to AI Sections	339	-	339	244
Country campaigning	36	91	127	175
Art for Amnesty	42	-	42	288
Women's Human Rights	84	10	94	83
Youth activism	109	10	119	135
Dignity	107	-	107	113
Corporate & social responsibility	118	-	118	129
Control arms	124	1	125	138
Lesbian, gay, bisexual, transsexual	72	-	72	52
Security & human rights	135	-	135	84
Death penalty	67	-	67	64
Campaigns and activism support	1,373	-	1,373	1,348
<b>Total human rights campaigning</b>	<b>6,952</b>	<b>305</b>	<b>7,257</b>	<b>7,290</b>
<b>Investment in activist recruitment</b>				
Investment in activist recruitment	635	-	635	730
Support costs apportioned (see note 9)	186	-	186	178
<b>Total investment in activist recruitment</b>	<b>821</b>	<b>-</b>	<b>821</b>	<b>908</b>
<b>Total expenditure in pursuit of objectives</b>	<b>7,773</b>	<b>305</b>	<b>8,078</b>	<b>8,198</b>

Included in human rights campaigning is £2,541k of apportioned support costs. See note 9 (2012: £2,467k) and the following amounts were funded by a grant from AIUK Section Charitable Trust an affiliated organisation.

	Dec-13 Total £000s	Dec-12 Total £000s
Media	262	202
Individuals at risk	260	235
Human rights education	237	257
Nations and regions	178	137
Youth activism	125	126
Women's human rights	116	9
Policy	115	178
Corporate & social responsibility	100	-
AGM	74	110
Amnesty in the community	40	42
Refugees & Asylum	11	8
Dignity	-	96
Country campaigning	-	20
	<b>1,518</b>	<b>1,420</b>

**8. GOVERNANCE COSTS**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Members' annual general meeting and national conference	153	224
International council meeting (biennial meeting of global movement)	19	-
Other direct governance costs	126	280
<b>Total governance cost</b>	<b>298</b>	<b>504</b>

None of the Directors received remuneration during the year. The total of expenses reimbursed to Directors was £24,492. This amount includes £10,191 incurred by Ciarnan Helferty and £817 repaid to Sarah O'Grady in their capacity as Chair during 2013 (2012 total: £10,879). All expenses related to travel, accommodation and subsistence costs incurred in relation to attendance at Board meetings, other governance meetings and Amnesty events.

Included in governance costs is £16k of apportioned support costs. See note 9 – (2012: £62k)

**9. SUPPORT COSTS**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Staff costs (including agency costs)	1,426	1,408
Staff and volunteer training and welfare	222	201
Premises costs	969	983
Irrecoverable VAT	(37)	(28)
Depreciation	380	376
Other support costs	648	695
<b>Total support costs</b>	<b>3,608</b>	<b>3,635</b>

**Apportionment of support costs**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Cost of generating voluntary income	595	609
Activities for generating funds	270	319
Human rights campaigning	2,541	2,467
Investment in activist recruitment	186	178
Governance	16	62
<b>Total support costs apportioned</b>	<b>3,608</b>	<b>3,635</b>

Staff costs cover employees in finance, information technology, human resources and facilities management. Included within other support costs are audit fees of £20k (2012: £20k)

Support costs are apportioned across the organisation's activities. Apportionment is based on staff time spent on the organisation's activities.

**10. STAFF COSTS**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Wages and salaries	5,100	5,719
Social security costs	557	604
Pension costs	323	337
Redundancy costs	702	-
	<b>6,682</b>	<b>6,660</b>

The UK Section operates a defined contribution pension scheme.

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

	<b>Full-time</b> <b>equivalents</b>	<b>Cost</b> <b>£000s</b>
Cost of generating voluntary income	22	1,047
Activities for generating funds	8	414
Human rights campaigning	72	3,843
Support	24	1,339
Governance	1	39
<b>Total</b>	<b>127</b>	<b>6,682</b>

There were 202 staff employed including part-time and job-share posts. This number also includes those who joined and left during the year. Overall, this is the equivalent of 127 full-time posts.

<b>Salary band</b> <b>£000s</b>	<b>Redundancy</b> <b>numbers</b>	<b>Other</b> <b>numbers</b>	<b>Dec-13</b> <b>Total</b> <b>numbers</b>	<b>Dec-12</b> <b>Total</b> <b>numbers</b>
0 - 10	-	40	40	62
10 - 20	1	34	35	40
20 - 30	4	36	40	52
30 - 40	4	35	39	41
40 - 50	2	26	28	34
50 - 60	3	4	7	6
60 - 70	3	1	4	1
70 - 80	2	-	2	-
80 - 90	1	1	2	1
90 - 100	2	-	2	-
100 - 110	2	-	2	-
130 - 140	1	-	1	-
	<b>25</b>	<b>177</b>	<b>202</b>	<b>237</b>

Over the last 18 months Amnesty UK undertook a review of costs and priorities. In the final quarter of the year 25 staff posts were made redundant. Where relevant, the amounts shown under the salary bandings above include both salary and redundancy costs.

**11. TAXATION**

<b>Taxation on profit on ordinary activities</b>	<b>Dec-13</b>	<b>Dec-12</b>
	<b>£000s</b>	<b>£000s</b>
<b>Total current tax</b>	-	-
<b>Deferred tax</b>		
Movement in deferred tax provision	-	-
<b>Taxation on profit on ordinary activities</b>	<b>-</b>	<b>-</b>
<b>Reconciliation</b>	<b>Dec-13</b>	<b>Dec-12</b>
	<b>£000s</b>	<b>£000s</b>
<b>Profit/(loss) on ordinary activities before tax</b>	838	(14)
<b>Profit/(loss) on ordinary activities at the standard rate of corporation tax in the UK of 23% (prior year 24%)</b>	<b>193</b>	<b>(3)</b>
<b>Effects of:</b>		
Net non-taxable income	(172)	(8)
(Decrease)/increase in trading losses in the year	(27)	5
Capital allowances in excess of depreciation	6	6
<b>Current tax charge for period</b>	<b>nil</b>	<b>nil</b>

<b>Provision for deferred tax – treated as unprovided</b>	<b>£000s</b>
Deferred tax at 20%	
Balance at 1 January 2013	(155)
Movement	38
Balance at 31 December 2013	<b>(117)</b>

<b>The year end unprovided deferred tax asset comprises</b>	<b>£000s</b>
Accelerated capital allowances	236
Losses available to carry forward	(352)
Other timing differences	(1)
	<b>(117)</b>

**12. TANGIBLE FIXED ASSETS**

	<b>Leasehold land and buildings £000s</b>	<b>Plant &amp; Machinery £000s</b>	<b>Computer equipment/ infrastructure £000s</b>	<b>Office Equipment £000s</b>	<b>Leasehold Improvements £000s</b>	<b>Total £000s</b>
<b>Cost</b>						
<b>at 1 January 2013</b>	4,637	1,691	891	719	20	7,958
Additions	-	-	-	101	-	101
Disposals	-	-	-	-	-	-
<b>at 31 December 2013</b>	<b>4,637</b>	<b>1,691</b>	<b>891</b>	<b>820</b>	<b>20</b>	<b>8,059</b>
<b>Depreciation</b>						
<b>at 1 January 2013</b>	736	668	626	541	15	2,586
Charge for the year	93	85	107	93	2	380
On disposals	-	-	-	-	-	-
<b>at 31 December 2013</b>	<b>829</b>	<b>753</b>	<b>733</b>	<b>634</b>	<b>17</b>	<b>2,966</b>
<b>Net book value</b>						
<b>at 31 December 2013</b>	3,808	938	158	186	3	5,093
<b>at 31 December 2012</b>	3,901	1,023	265	178	5	5,372

### 13. DEBTORS

	Group Dec-13 £000s	Company Dec-13 £000s	Group Dec-12 £000s	Company Dec-12 £000s
Amounts owed by related entities	819	819	50	50
Trade debtors	64	64	44	44
Other debtors, prepayments, and accrued income	391	391	526	526
Value Added Tax recoverable	120	120	170	170
	<b>1,394</b>	<b>1,394</b>	<b>790</b>	<b>790</b>

All amounts are due within 12 months.

### 14. CREDITORS

#### Amounts falling due within one year

	Group Dec-13 £000s	Company Dec-13 £000s	Group Dec-12 £000s	Company Dec-12 £000s
Trade creditors	153	153	323	323
Accruals and deferred income	371	371	87	87
Payroll taxes and other creditors	280	280	200	200
	<b>804</b>	<b>804</b>	<b>610</b>	<b>610</b>

### 15. RESTRICTED FUNDS

	Total £000s
<b>At 1 January 2013</b>	64
Income (see note 3.1)	295
Expenditure (see note 7)	(305)
<b>At 31 December 2013</b>	<b>54</b>
<b>Represented by:</b>	
Refugees - Still Human Still Here	51
Middle East & North Africa	3
<b>Cash at bank</b>	<b>54</b>

### 16. UNRESTRICTED FUNDS

	Fixed Asset reserve £000s	Total Undesignated funds £000s	Total Unrestricted funds £000s
<b>At 1 January 2013</b>	5,372	3,900	9,272
Utilised during year	-	848	848
Movement between reserves	(279)	279	-
<b>At 31 December 2013</b>	<b>5,093</b>	<b>5,027</b>	<b>10,120</b>
<b>Represented by:</b>			
Fixed Assets/Investments	5,093	-	5,093
Cash at bank	-	4,437	4,437
Other net current assets	-	590	590
	<b>5,093</b>	<b>5,027</b>	<b>10,120</b>

#### Fixed Asset reserve

The fixed asset reserve comprises funds invested in fixed assets (also see note 12) that allows Amnesty to carry out its work effectively. As this reserve comprises fixed assets, it is not possible to utilise them elsewhere within the organisation.

**17. NOTES TO CASH FLOW STATEMENT****Reconciliation of incoming/(outgoing) resources to net cash inflows from operating activities**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Incoming/(outgoing) resources	838	(14)
Depreciation	380	376
Loss on disposal of fixed assets	-	33
Interest received	(17)	(17)
(Increase)/decrease in debtors	(604)	36
Increase in creditors	194	8
<b>Net cash inflow from operating activities</b>	<b>791</b>	<b>422</b>

**Reconciliation of net cash to movement in net funds**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Increase in cash	707	244
Opening net funds	3,784	3,540
<b>Closing net funds</b>	<b>4,491</b>	<b>3,784</b>

**Analysis of net funds**

	<b>Jan-13</b> <b>£000s</b>	<b>Cash</b> <b>flows</b> <b>£000s</b>	<b>Dec-13</b> <b>£000s</b>
Cash in hand and at bank	3,784	707	4,491
	<b>3,784</b>	<b>707</b>	<b>4,491</b>

**18. RELATED PARTY TRANSACTIONS**

The related entity of the UK Section is Amnesty International (United Kingdom) Section Charitable Trust. The UK Section regularly makes applications for funding in relation to charitable human rights work carried out by the UK Section.

**Related entity balances**

At 31 December the balance Amnesty International UK Section was owed from its related entity was:

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Due from Amnesty International (UK Section) Charitable Trust	819	50

During the year personal credit card expenditure of £11,672 were accrued by a Chair of the Board, Ciarnan Helferty. This has been fully repaid since the year-end.

**Related entity transactions**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Restricted grants from the UK Trust	295	302
General grants from the UK Trust to support campaigning costs	1,518	1,420
Charges made to the UK Trust for staff costs	1,490	1,577
Charges made by the UK Trust for HRAC occupancy	(245)	(245)
Charges made to the UK Trust under the terms of a licence to use the human rights action centre	45	45
Charges made to the UK Trust for the Amnesty magazine	93	123

**19. COMMITMENTS UNDER OPERATING LEASES**

**Operating leases which expire**

	<b>Dec-13</b> <b>£000s</b>	<b>Dec-12</b> <b>£000s</b>
Within one year	66	39
In two to five years	147	123
In more than five years	245	245
	<b>458</b>	<b>407</b>

**Analysed between**

Hire of plant and machinery	46	16
Other operating leases	412	391
	<b>458</b>	<b>407</b>

Included in the leases expiring in more than five years is a 35 year lease from a related entity, Amnesty International UK Section Charitable Trust, to occupy the Human Rights Action Centre at an annual rent of £245,000.



