



Amnesty International
United Kingdom Section

FINANCIAL STATEMENTS

for the nine-month period
ended 31 December 2010

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AMNESTY INTERNATIONAL UNITED KINGDOM SECTION FINANCIAL STATEMENTS

for the nine-month period ended 31 December 2010

Amnesty International United Kingdom Section – a company limited by guarantee

Company reg. number 1735872

Date of incorporation 30 June 1983

Board members

Tom Hedley	(chair)
Ciaran Helferty	(vice-chair)
Brian Landers	(treasurer; co-opted 18 Sep 2010)
Duncan Booth	
Caroline Fisher	(aka Pepper Harow)
Emma France	
Katie Boothby	
Rona Keen	
Réshad Suffee	
Peter J Murray	(re-elected 7 May 2010)
Sharmila Kar	(elected 7 May 2010)
Sarah O'Grady	(elected 7 May 2010)
Collette Anne Crill	(elected 7 May 2010)
David Callow	(retired 7 May 2010)
Alex Siddall	(retired 7 May 2010)
Christine Usher	(retired 7 May 2010)
Glyn Isherwood	(retired 4 Dec 2010)

Secretary and Registered office

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Bankers

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External auditors

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Internal auditors

Sayer Vincent
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City Road
London EC1V 2SJ

Solicitors

Bates, Wells & Braithwaite
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REPORT OF THE BOARD

Objectives and activities

1. KEY OBJECTIVES AND STATEMENT OF BENEFITS

Amnesty International United Kingdom Section ("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 of the human rights enshrined in the Universal Declaration of Human Rights and other international human rights standards. Its mission is to conduct research and take action to prevent and end grave abuses of all human rights: civil, political, social, cultural and economic.

Our guiding principles are the universality and indivisibility of human rights, effective action for the individual victim, impartiality and independence, democracy and mutual respect, international solidarity and global presence.

The UK Section contributes to this by identifying and working towards external change in support of the objectives developed within the framework of the Integrated Strategic Plan (ISP) of the worldwide Amnesty 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. In particular, the Board consider how planned activities will contribute to the objectives they have set. We also note the provisions of the Charities Act 2006 which have made the advancement of human rights a charitable purpose.

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 whom we help are described below. All our activities focus on delivering human rights benefit both to specific individuals and to the public in general.

Some of the benefits described in our activities and achievements below are more obvious, for example, protecting individuals at risk of human rights abuse or securing the release from custody of human rights defenders.

We also believe that campaigning to prevent or end human rights abuses, by promoting general awareness of human

rights, creating a sentiment in favour of human rights, and encouraging supporters to take action, is a benefit to all of humankind.

2. KEY ACTIVITIES UNDERTAKEN BY STAFF, VOLUNTEERS AND ACTIVISTS

The UK Section currently employs the equivalent of 137 full-time salaried staff (see note 10) based in offices in London, Belfast, Cardiff and Edinburgh. This is a relatively small part of the Amnesty movement in the United Kingdom, as many activities are undertaken by unpaid volunteers.

Our main activities happen because of the number of volunteer and activist supporters who make a considerable contribution around the UK in many different ways towards Amnesty's global objectives.

The Board are extremely grateful to the huge contribution made by our activists and volunteers.

Activities and achievements

INDIVIDUALS AT RISK OF HUMAN RIGHTS ABUSE

Cases for action are identified by researchers at Amnesty's International Secretariat, which is also based in the UK. The UK Section takes up all the cases requiring an immediate response – for example to prevent forced evictions, avert torture or imminent execution. The information is sent out to members of the Urgent Action Network (UAN), who send appeals by email or fax on behalf of the people in danger. We also produce a weekly e-bulletin about urgent cases requiring government action and send it to the UK Foreign and Commonwealth Office, which distributes it to desk officers and UK embassies overseas. An electronic newsletter for our campaign for individuals at risk was started up this year. It goes to members of the UAN, pledge donors, local groups and country coordinators.

DIGNITY

The Demand Dignity campaign tackles global poverty by helping the poor stand up for their human rights. We recognise that the most basic of human rights – to food, clean water and sanitation, education and medical treatment – are denied to billions of people simply because they are poor. Our role is to amplify people's voices so their stories can be heard, and demand effective responses from political leaders. We focus on two key areas:

Maternal mortality - In some western European countries, just one woman in 25,000 dies during pregnancy or childbirth. But in sub-Saharan Africa, the lifetime risk of maternal mortality is 1 in 26, and as high as 1 in 7 in some countries. In 2000 world leaders recognised this global health emergency in two of the UN's millennium development goals. These goals are very far from being achieved and during 2010 Amnesty's Demand Dignity campaign turned a spotlight on this human rights scandal and put pressure on the world's governments to deliver what they promised 10 years ago.

Corporate accountability - Amnesty uncovered strong evidence that Shell's efforts to clean up its mess in the Niger Delta area of Nigeria have been inadequate. Amnesty called for a comprehensive clean-up, in consultation with affected

communities. As well as lobbying and letter-writing, the campaign featured hard-hitting posters and leaflets and a short film that became a YouTube hit. In May 2010 Amnesty made an online appeal for funds to pay for newspaper ads and a mobile billboard aimed at shareholders attending Shell's annual general meeting. A few days later Shell announced it would spend \$2bn reducing gas flaring in the Niger Delta. The campaign continues, calling on Shell for a comprehensive clean up and on the Nigerian government for effective regulation of the oil industry.

REFUGEES AND ASYLUM-SEEKERS

Amnesty International aims to bring about a fair and effective asylum system in the UK and elsewhere. We are campaigning with 40 other organisations in the Still Human Still Here coalition to end the enforced destitution of refused asylum seekers. Positive developments in 2010 included a concession granting permission to stay for those who have been in the UK for some time and who cannot be returned to their own country. Also, financial support levels for otherwise destitute asylum seekers have increased. Amnesty also provides expert evidence in asylum cases, helping asylum seekers to demonstrate the validity of their claims. For example, in a judicial review case concerning a lesbian asylum seeker from Uganda, we provided information on the human rights situation for the Ugandan LGBT community and on the situation the claimant would face if she was forced to return. The judge described our evidence as 'worthy of considerable respect'; the decision established a precedent for future treatment of LGBT asylum seekers from Uganda – and the claimant was granted refugee status in the UK after a successful appeal.

CONTROL ARMS

July 2010 was a historic moment for the development of the Arms Trade Treaty (ATT) as formal negotiations began at the UN preparatory conferences. Difficult issues and decisions remain ahead, but progress was made to ensure that the widest possible definition of conventional weapons should be at the heart of the treaty, as well as strong commitments to human rights and international humanitarian law. Amnesty, in the Control Arms Coalition with Oxfam and the International Action Network Small Arms is keeping up the pressure as a few sceptical governments remain determined to weaken and delay progress. Only a genuinely robust and comprehensive ATT will help reduce armed violence and protect human rights.

It was also a historic year for the campaign to eradicate Cluster munitions. In April 2010 the UK ratified the 2008 Convention to ban cluster bombs, with new laws to end direct financial support for cluster bombs production and a government commitment to end indirect financial support. In August 2010, the Cluster Bombs Convention came into force.

SECURITY AND HUMAN RIGHTS

In January 2009 the new American president, Barack Obama, promised to close the detention centre at Guantánamo Bay. However Guantánamo is still open. Amnesty continues to urge the US government to find solutions for all those held at Guantánamo. The UK also retains measures which violate suspects' human rights, such as 28-day detention without charge and 'control orders'

(house arrest). Both measures are due for review in spring 2011. Amnesty has consistently campaigned for them to be scrapped, arguing that suspects should be charged and given a fair trial, or freed.

DEATH PENALTY

Amnesty International campaigns for the abolition of the death penalty across the world. In January 2010 Mongolia declared an official moratorium on executions, joining the growing number of countries turning their backs on the ultimate cruel, inhuman and degrading punishment. Amnesty members wrote urgent appeals on behalf of individuals at risk of execution.

COUNTRY CAMPAIGNING

The military regime has a stranglehold on the country's media, so it is difficult for Burmese people to receive accurate, unbiased news about what is going on in their own country. In July 2010 Amnesty launched a financial appeal to help supply cheap radios which are already helping Burmese people, particularly in rural areas, gain access to uncensored information from outside Burma. Thousands of radios were delivered in the run-up to the 2010 election. Amnesty staff who visited the region reported 'very positive' feedback and a demand for thousands more. Another appeal has been launched, to raise funds for 10,000 more radios.

LESBIAN, GAY, BISEXUAL AND TRANSGENDER (LGBT) RIGHTS

Our campaigning aims to expose human rights abuses against lesbian, gay, bisexual and transgender people. We challenge governments and state authorities to fulfil their responsibility to protect LGBT people from such abuses. 'Love is a human right' was the message of placards carried by Amnesty activists at the Pride 2010 march in London – and at similar events in cities across Europe. In Belgrade, Serbia, the message did not seem to have reached counter-demonstrators attempting to attack marchers in the city's first Pride since 2001. In that year the police had stood by as extreme nationalists and hooligans beat the marchers. But in 2010 the authorities took their responsibility more seriously, and the march itself went ahead peacefully. The Baltic Pride event in Vilnius, Lithuania, was also a success.

STOP VIOLENCE AGAINST WOMEN

In the UK the campaign ran from 2003 to 2010 and set out to challenge the attitudes that tolerate and normalise violence against women. Some women who come to the UK are placed at a double disadvantage if they find themselves the victim of a violent or abusive relationship. Their limited visa status only allows them to stay in the country as long as they have 'no recourse to public funds' such as housing benefit or income. This means they are unable to take shelter at a women's refuge. Following a mass lobby of Parliament in December 2009 the then Labour government launched a three-month pilot scheme to protect such women, later extended to August 2010. There were fears that the incoming Coalition government would axe the scheme, but in July 2010 the new home secretary, Teresa May, said that 'some things are too important not to do'. Despite the government's extensive spending cuts programme, Teresa May said the government would fund the No Recourse pilot project until March 2011. Amnesty's work on women's rights has not

ended with the close of the SVAW campaign. A Women's Human Rights Programme will be launched in January 2011.

REACHING OUT

We use a wide range of media and methods to catch people's interest, explain what human rights are about, and inspire people to get involved in Amnesty's work. In the last twelve months this included:

Literature - in August Amnesty launched Gabriella Ambrosio's hard-hitting *Before We Say Goodbye*, a novel for young adults, based on a true story of the Israeli-Palestinian conflict. The artwork from Amnesty's prizewinning picture book *We Are All Born Free* is being exhibited in venues including the Gutman Museum in Tel Aviv.

Arts - collaboration with filmmakers, actors, writers, musicians and comedians helps us reach a wide audience. In March 2010 Keira Knightley, Annie Lennox, James Purefoy, Beverley Knight, Dervla Kirwan, Colin Salmon and Jonathan Pryce appeared in a short film for Amnesty calling on the UK government to make maternal and newborn health a priority in international development assistance.

Festivals - Edinburgh Festival-goers were photographed holding up their hands, each with the name of one of Burma's 2,200 political prisoners written on their palms. They became part of the 8,000-strong photo-petition presented to the Asia-Europe summit in October 2010.

Media - in 2009-10 Amnesty was mentioned in more than 2,500 UK newspaper and magazine articles, 4,000 online news stories and 600 TV and radio broadcasts.

On Line and Print - we reached thousands of new supporters in the past year via our presence on the web (amnesty.org and protectthehuman.com) and on social networking sites – primarily Facebook and Twitter. Facebook and Twitter have proved to be powerful tools for mobilising large numbers of supporters quickly on specific issues, such as the crackdown on democracy protesters in Iran and the campaign to get Shell to clean up its act in the Niger Delta. At the time of writing more than 32,000 people keep up to date with Amnesty UK news via Facebook and more than 20,000 via Twitter.

AMNESTY IN THE COMMUNITY

Activists take action online, write case appeals, and commit to sending urgent appeals as part of our Urgent Action Network. Some also contribute specialist knowledge and skills to the organisation, or volunteer for such roles as speaking about Amnesty in schools. These include volunteer trainers who run workshops for local groups and Country coordinators who advise and support local groups with their work on country campaigns and the cases of individuals in those countries. They work in regional teams, which produce e-newsletters on their region.

It is never too early to become an Amnesty activist. During 2009 and 2010 we expanded our network of youth and student groups, whose members will, we hope, become the lifetime activists of the future. Amnesty now has more than 640 youth and 100 student groups in the UK. From the age of seven young people can join the Junior Urgent Action Network – sending monthly appeals specially prepared for

people aged 7-11 and working with the help of a parent or teacher. Youth (12-18) and student groups were more active than ever.

HUMAN RIGHTS EDUCATION

Over the past decade human rights education has become more established in UK schools. Our strategy is to reach children and young people through their teachers. By offering quality materials, training and advice, we seek to encourage teachers to bring human rights issues into the classroom.

New for the autumn term in 2010 was a resource pack on the death penalty, aimed at stimulating debate among secondary school students. It includes a play for performing in assemblies and a film about the Troy Davis case. New for younger pupils was a free taster pack, *Learning About Human Rights in The Primary School*, launched by Julia Donaldson, best-selling author of *The Gruffalo*.

Lift Off is a cross-border primary human rights education project in Northern Ireland and the Republic of Ireland, which aims to promote an understanding of human rights issues among primary school children.

Meanwhile Amnesty's expanding programme of school speakers continues to take the human rights message into the classroom.

CAMPAIGNING IN THE NATIONS AND REGIONS

As well as the Human Rights Action Centre in London, we also have staffed offices in Belfast, Cardiff and Edinburgh. We do this to ensure that the Amnesty campaigns are co-ordinated and represented in these areas.

POLICY AND GOVERNMENT AFFAIRS

The policy and government affairs team works to shape and influence the human rights political agenda of the UK. The team is responsible for the policy, advocacy, and information work of the UK Section that makes for effective campaigning. The team adds value to the work of Amnesty International by relating international issues to the UK political scene and by contributing towards the UK dimension of their research and campaigns. The team provides support and advice and promotes best practice in all its areas.

TRANSPARENCY AND ACCOUNTABILITY

The UK Section is committed to transparency and accountability in all its operations. A full description of how the organisation is governed, managed and funded, the nature of our work and the extent of our impact, is available in the 72-page Amnesty International UK Annual Report 2009/10. Download: www.amnesty.org.uk/annualreport

RECRUITING AND RETAINING AMNESTY SUPPORTERS

Amnesty International draws its political and financial strength from the fact that it is a membership organisation. This defines the way it works and gives it legitimacy, creativity and a truly human perspective.

We need more supporters for two reasons: to develop

human rights activists and to provide secure income streams into the future. Both of these help to increase our impact and effectiveness. This recruitment activity continues to generate future income as well as adding to the pool of those able to take action on human rights abuses. For this reason the Board has decided to allocate these recruitment costs between Costs of Generating Voluntary Income and Expenditure in Pursuit of Objectives on a 60/40 ratio.

The target for the UK Section for the nine-month period to December 2010 was to recruit 6,961 new members and maintain a retention rate for committed giving members of 90 per cent.

The number actually recruited was below target at 6,688. Our current retention rate for committed giving members is currently above previous forecasts at 91.79 per cent. The overall membership dropped to 152,768 (March 2010: 156,555)

In 2011 we plan to recruit 6,000 new members and maintain a retention rate for committed giving members of 91 per cent.

Financial review

REVIEW OF THE YEAR

The financial statements are formatted to comply voluntarily with the 2005 Charity SORP as this is considered the most appropriate format for the organisation's activities.

In order to align the accounting year-ends of the worldwide Amnesty movement the Board agreed to change the UK Section's year-end from March to December. An aligned accounting year will allow Amnesty to provide a more transparent picture of our global income and how those financial resources are allocated. Consequently we are reporting on a nine-month accounting period from 1 April 2010 to 31 December 2010.

Our income has been resilient in the face of the ongoing economic downturn. Income from supporters, pro-rata, was in line with the previous year; we are very grateful for their continuing support. The main increase in our income came from increased grants from Amnesty's charitable trust. This helped offset the effects of reduced income from other income generating activities. Overall, our income was very close to our budget expectations.

Our expenditure on human rights campaigning was broadly in line with our budgets, however there were other expenditure areas where we did not meet our targets. The first of these was on marketing expenditure where there were underspends across a range of fundraising lines including some membership recruitment plans. In total this amounted to around £300,000. The second was on a range of activities that contribute to the awareness of the Amnesty "brand" and help us to both campaign and raise money on an ongoing basis. This included Amnesty special events and publishing costs, and amounted to around £250,000. We also encountered delays in the planned investment in our website development; it took us longer than we thought to agree the contract and details of the work with the firm we chose to undertake this project. The underspends amount to £250,000. Despite the delay this work is now underway,

however much of the expenditure will now be incurred during 2011.

These main expenditure areas, along with cost savings across other organisational areas, accounted for the surplus of £1.2 million.

We expect 2011 and 2012 to be very challenging with the effect of public expenditure cuts still to impact. Although we do not rely on government funding, many of our supporters will be affected by the planned cuts.

We have tried to be prudent in our budgeting, especially so in recent years, and we plan to allocate our additional reserves primarily to maintain our human rights campaigning work at existing levels throughout the economic downturn.

CORPORATE RELATIONS

One of Amnesty International's key values is its total independence; this applies to the sources of its funding as well as to the subjects of its campaigns. For some time the international movement has been considering Amnesty's relationships with the corporate sector and concerns over how such relationships might be viewed in the context of protecting Amnesty's reputation in its campaigning work in the field of business and human rights.

In November 2007 the International Executive Committee finalised its policy on this subject which is binding on all Amnesty sections and structures. Following this the Board agreed procedures for use within the UK Section to implement this policy and to measure, approve and monitor relationships with the corporate sector.

In the interest of transparency and accountability, the international policy is published on the UK Section's website and the guidelines are available to members upon request.

In 2008 the UK Section implemented new procedures to ensure corporate gifts of money and gifts in kind are recorded and ethically checked before the donation is accepted.

FINANCIAL INDEPENDENCE

Amnesty International is independent of any government, political ideology, economic interest or religion. It does not support or oppose any government or political system, nor does it necessarily support the views of the victims whose rights it seeks to protect. To ensure our independence, we do not seek or accept money from governments or political parties. In no way do monies received from corporate donors influence or affect our ability to campaign.

Statement on risk and reserves

1. OVERVIEW

The Board is aware of the need to assess the risks faced by the organisation and respond in such a way as to manage those risks appropriately. In particular, we carried out a comprehensive risk identification, assessment and management analysis. A register of risks has been compiled, risks scored for likelihood and impact, and risk management strategies and timescales established. Individual senior

managers are nominated to take responsibility for each significant risk area.

2. MAJOR RISKS AND UNCERTAINTIES

The Board consider the following to be major risks and uncertainties facing the organisation:

i) Legal claim relating to website or publications content

The Board is aware that there is a considerable and continual flow of communication via our website and written publications. Strategies to manage this risk include:

- formal management structures, internal controls and training to mitigate the threat of legal action in relation to the content of our communications
- content of all major website changes and new publications monitored by senior managers
- legal advice in relation to web and publication content is taken where necessary
- ongoing discussions with insurers in relation to the extent risk can be mitigated by insurance policies.

ii) Political attack

It is possible that the Amnesty International movement could become subject to a political attack which then impacted on the UK Section. This could include an attack driven by a particular political motive or media agenda. The Board considers that an attack on any part of the global Amnesty movement could have major implications for the ability of the organisation to maintain existing supporters, recruit new supporters or raise funds from other external sources.

It is recognised that this is a risk that is not easy to control and may arise as a reaction to a decision taken by another Amnesty Section or the worldwide movement.

Although the Board would have to react rapidly to any political attack, our strategy for dealing with this is based on long-term foundations:

- build and strengthen the UK Section as a democratic movement, that also engages effectively with the general public in the UK
- be open and transparent: we have recently appointed a full time transparency and accountability manager to develop this in all of our work
- be independent of, but develop constructive relationships with a broad range of political parties
- develop relationships with and earn the respect of the media.

iii) Supporter retention

Regular membership subscriptions and donations from individual supporters currently make up around 80 per cent of the UK Section's total voluntary income. The Board is aware of the need to continually recruit new supporters to replace those who cease to make donations.

Strategies to manage the effects of this risk are:

- a policy of continual investment in new member and supporter recruitment to replace those who lapse
- a high emphasis on generating income from as broad a range of sustainable sources as possible
- a very cautious approach to budgeting income.

3. SYSTEMS AND PROCEDURES TO MANAGE OTHER RISKS

Our risk register is very detailed. A summary of the main strategies to deal with other risks include:

- formal procedures governing the delegation of specific authority to the Director and to the Finance Sub-Committee
- consideration of all financial issues by the Finance Sub-Committee and subsequent feedback to the Board
- input into Board meetings from members of the organisation's senior management team who consider day-to-day risk at their regular meetings
- segregation of duties among members of staff as far as possible
- formal limits to staff members' ability to authorise expenditure
- the establishment of an internal audit programme.

4. RESERVES POLICY

The Board take a risk based approach to reserves; therefore our policy is to hold a level of unrestricted free reserves (ie ignoring tangible fixed assets to the extent that they are not funded by debt) sufficient to meet the quantification of the risks on the risk register.

As at 31 December 2010 the unrestricted free reserves stood at £5.9 million.

The target free reserves are calculated on the basis of the financial impact and probability of the significant risks identified in the risk assessment, and amount to £2.2 million.

Inherently there is a degree of judgement involved in identifying risks faced by the organisation and in establishing the appropriate level of reserves that the organisation should maintain to mitigate against those risks.

SURPLUS OF RESERVES ABOVE REQUIREMENT

The surplus of free reserves above target at 31 December 2010 stood at £3.7 million. As discussed earlier in our financial review, we plan to allocate our additional reserves primarily to maintain our human rights campaigning work at existing levels throughout the economic downturn.

Structure, governance and management

OVERVIEW OF OUR STRUCTURE IN RELATION TO THE WORLDWIDE AMNESTY INTERNATIONAL MOVEMENT

Amnesty International is an unincorporated worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights.

The movement consists of independent sections throughout the world and an International Secretariat in London consisting of two companies – Amnesty International Limited and Amnesty International Charity Limited.

The UK Section is part of the worldwide Amnesty International movement. The name and logo are registered in the name of Amnesty International Limited and the UK

Section has a licence to use the name and logo in the United Kingdom.

There are of two main Amnesty legal entities in the United Kingdom:

Amnesty International United Kingdom Section ("the UK Section"): a membership organisation whose policy and priorities are set, within the context of decisions of the International Council 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. In August 2006 the UK Section acquired Amnesty Freestyle Limited, a trading company.

Amnesty International (UK Section) Charitable Trust ("the UK Trust"): the UK Trust meets its charitable objectives by funding Amnesty International Charity Limited to conduct its worldwide research into the observance and abuses of human rights. It also part-funds projects undertaken by the UK Section.

The Charities Act 2006 made the advancement of human rights a legally enshrined specific charitable purpose. In addition, clarification by the Charities Commission makes it clear that charities are allowed to carry out political activities in support of charitable purposes.

The 2006 AGM passed a motion to enable the UK Section to obtain charitable status if the Board was satisfied that all requirements had been met. However detailed discussions with the Charity Commission to progress this matter identified that there were still many uncertainties as to whether the Charity Commission would view all of our activities as being charitable or not. As a result the Board is no longer looking to pursue the registration of the UK Section as a registered charity. However the Boards are reviewing the structure of both organisations as they believe there may be changes that could be made that would increase the ability of Amnesty to receive the tax benefits that other UK charities receive. Should this require any element of constitutional change we will bring to future AGM's.

GOVERNANCE AND BOARD'S RESPONSIBILITIES

The UK Section is a membership based Company Limited by Guarantee, managed by a Board of 15 individual members, 12 of whom are elected by the whole membership. The Board has the power to co-opt the remaining three places on the basis of a skills audit of the existing Board members to ensure the most appropriate skills are obtained. It has permission from the Registrar of Companies to omit 'Limited' from its title. Its Board is elected by universal franchise of its members. The Board appoints the Trustees of Amnesty International (UK Section) Charitable Trust and the Directors of Amnesty Freestyle Limited. Individual voting membership of the UK Section stood at 152,768 at December 2010.

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

- according membership to individuals, affiliates, local and student groups and, subject to procedures provided in the Constitution, removing such membership rights
- recognising Outreach Networks according to guidelines produced by the Board

- reporting to General Meetings on the work of the UK Section and presenting audited accounts and budgetary estimates
- reviewing the position and interpreting the policy of the UK Section as decided by General Meetings and arranging for the Director to implement
- appointing and dismissing the Director
- appointing the Trustees of Amnesty International (UK Section) Charitable Trust
- appointing the Directors of Amnesty Freestyle Ltd.

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

The Board is conscious of its responsibilities for dealing with its members' money and adopts the highest standards of transparency and accountability in its actions and reporting. To assist it in this the Board appoints a Finance Sub-Committee, composed of both Board members and other UK Section members with appropriate skills. All members of the Board and Finance Sub-Committee give their time voluntarily and received no benefits.

Although the UK Section is not recognised in law as a Charity, the Board nevertheless has decided to adopt the Charity Statement of Recommended Practice 2005 (SORP 2005) format for these audited accounts as best meeting its obligations to members, supporters and the general public. The Board has implemented the SORP 2005 framework for the financial statements.

The directors are responsible for preparing 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). Under company 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;
- state whether applicable UK Accounting Standards have been followed,
- 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.

Auditors

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.

These financial statements are now approved by the Board and authorised for issue on

2nd April 2011



Tom Hedley, Chair

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 nine-month period ended 31 December 2010 which comprise the Statement of Financial Activities, the balance sheet, the 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 the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

OPINION ON 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 2010 and of its profit for the nine-month period 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 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, 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.



Don Bawtree (senior statutory auditor)
For and on behalf of BDO LLP, statutory auditor
Gatwick
United Kingdom

Date: 8 April 2011

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

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the nine-month period ended 31 December 2010

	Note	Unrestricted Funds 9 mths Dec-10 £000s	Restricted Funds 9 mths Dec-10 £000s	Total Funds 9 mths Dec-10 £000s	Total Funds Mar-10 £000s
Incoming resources from generated funds					
Voluntary income					
Subscriptions and donations from members and supporters	3	7,335	98	7,433	9,704
Grants	3	1,768	121	1,889	2,184
Total voluntary income		9,103	219	9,322	11,888
Activities for generating funds	4	765	-	765	1,120
Income from pursuit of objectives	5	283	-	283	335
Investment and other income	6	39	-	39	30
Total incoming resources		10,190	219	10,409	13,373
Expenditure					
Cost of generating voluntary income	3	1,811	-	1,811	2,614
Activities for generating funds	4	614	-	614	880
Total cost of generating funds		2,425	-	2,425	3,494
Expenditure in pursuit of objectives					
Human rights campaigning	7	5,576	261	5,837	7,603
Investment in activist recruitment	7	647	-	647	965
Total expenditure in pursuit of objectives		6,223	261	6,484	8,568
Governance costs	8	313	-	313	351
Total resources expended		8,961	261	9,222	12,413
Net incoming/(outgoing) resources		1,229	(42)	1,187	960
Total funds brought forward	16	10,550	116	10,666	9,706
Total funds carried forward	16	11,779	74	11,853	10,666

All amounts relate to continuing activities. There are no recognised gains or losses other than the surplus for the year. The notes on pages 16 to 25 form part of these financial statements.

BALANCE SHEET

at 31 December 2010

	Note	Dec-10 £000s	Dec-10 £000s	Mar-10 £000s	Mar-10 £000s
Fixed assets					
Tangible fixed assets	12	5,863		6,161	
			5,863		6,161
Current assets					
Debtors	13	698		581	
Cash at bank and in hand		6,029		4,960	
		<u>6,727</u>		<u>5,541</u>	
Creditors: amounts falling due within one year	14	<u>(737)</u>		<u>(1,036)</u>	
Net current assets			5,990		4,505
Total net assets			<u>11,853</u>		<u>10,666</u>
Reserves					
Restricted	15		74		116
Unrestricted					
Undesignated	16		11,729		10,500
Designated	16		50		50
			<u>11,853</u>		<u>10,666</u>

These financial statements are now approved by the Board and authorised for issue on

2nd April 2011



Brian Landers, Treasurer

The notes on pages 16 to 25 form part of these financial statements.

CASH FLOW STATEMENT

for the nine-month period ended 31 December 2010

	Note	9 mths Dec-10 £000s	9 mths Dec-10 £000s	Mar-10 £000s	Mar-10 £000s
Net cash inflow from operating activities	17		1,063		2,292
Returns on investment and servicing of finance					
Interest received	6	15		14	
Net cash inflow from return on investments and servicing of finance			15		14
Taxation					
Corporation tax paid	11		nil		nil
Capital expenditure and financial investment					
Payments to acquire tangible fixed assets	12	(9)		(140)	
Net cash outflow from capital expenditure and financial investment			(9)		(140)
Increase in cash			<u>1,069</u>	<u></u>	<u>2,166</u>

The notes on pages 16 to 25 form part of these financial statements

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the nine-month period ended 31 December 2010

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 (SORP), "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 income and expenditure account 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.

Fixed assets

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

Freehold buildings	2 per cent per annum
Leasehold buildings	2 per cent per annum
Plant and machinery	5 per cent per annum
Computer infrastructure	20 per cent per annum
Computer equipment	33 per cent per annum
Office equipment	20 per cent per annum
Office furniture	10 per cent per annum
Leasehold improvements	10 to 20 per cent per annum
Freehold land	not depreciated

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.

Funds

Funds are distinguished between restricted, designated and unrestricted funds. Income, expenditure, assets and liabilities for each classification of funds are accounted for separately. Further details are shown in the statement of financial activities for the nine-month period to 31 December 2010.

3. GENERATION OF VOLUNTARY INCOME

	Unrestricted 9 mths Dec-10 £000s	Restricted 9 mths Dec-10 £000s	Total 9 mths Dec-10 £000s	Total Mar-10 £000s
Voluntary Income				
Subscriptions and donations from supporters and members	7,335	98	7,433	9,704
Grants received (see note 3.1)	1,768	121	1,889	2,184
	9,103	219	9,322	11,888
Costs of generating voluntary income				
Investment in supporter recruitment	971	-	971	1,447
Supporter care	388	-	388	531
General fundraising	452	-	452	636
	1,811	-	1,811	2,614
Net voluntary income generated	7,292	219	7,511	9,274

The investment in recruiting new supporters not only results in future income streams but also increases the number of human rights activists campaigning on behalf of Amnesty International, giving a direct boost to our campaigning effectiveness.

In addition, our campaigning influence is strengthened significantly by the resulting increase in supporter numbers - the more we speak for, the more we are heard. It is difficult to quantify the relative benefits accruing to income growth and to campaigning effectiveness from this expenditure; the Board judges that 40 per cent of this expenditure is treated as campaigning and 60 per cent is included above as a cost of generating income.

Included in the costs of generating voluntary income is £389k of apportioned support costs.
See note 9 – (March 2010 £517k)

3.1 ANALYSIS OF GRANTS AND RESTRICTED FUNDS RECEIVED

	£000s
General campaign support grant	
Amnesty International UK Section Charitable Trust, a related entity (note 18):	<u>1,768</u>
Restricted donations	
Amnesty International Australia Section - Burma Radio Appeal	88
Amnesty International Australia Section - U2 Tour - Art for Amnesty	8
"Them and us" art exhibition proceeds - Art for Amnesty	<u>2</u>
	98
Restricted grants	
Diana Princess of Wales Memorial Fund - Refugees (Still human still here)	45
JP Getty Junior Charitable Fund - Refugees (Still human still here)	30
Tolkien Trust - Stop violence against women	20
Department of Education Northern Ireland - Lift off project	18
City Parochial - London Trust - Refugees (Still human still here)	5
Henry C Hoare Charitable Trust - Burma Radio Appeal	1
Eva Reckitt Trust Fund - Individuals at risk	1
City of London Solicitors Charitable Fund - Individuals at risk	<u>1</u>
	121

4. ACTIVITIES FOR GENERATING FUNDS

	Income	Expenditure	Net funds generated	Income	Expenditure	Net funds generated
	9 mths	9 mths	9 mths	Mar-10	Mar-10	Mar-10
	Dec-10	Dec-10	Dec-10	Mar-10	Mar-10	Mar-10
	£000s	£000s	£000s	£000s	£000s	£000s
Shops	338	325	13	410	422	(12)
Sales	131	92	39	146	119	27
Corporate Relationships	5	(3)	8	24	20	4
Royalties	4	5	(1)	86	23	63
Community fundraising	261	114	147	403	162	241
Events	26	81	(55)	51	134	(83)
	765	614	151	1,120	880	240

Included in the costs of activities for generating funds is £181k of apportioned support costs. See note 9 (March 2010 £230k) 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

	9 mths	Mar-10
	Dec-10	Mar-10
	£000s	£000s
Income from human rights publications and campaigning materials	283	335

6. INVESTMENT AND OTHER INCOME

	9 mths	Mar-10
	Dec-10	Mar-10
	£000s	£000s
Interest receivable on bank deposits	15	14
Other income	24	16
	39	30

7. EXPENDITURE IN PURSUIT OF OBJECTIVES

	9 mths Dec-10 Unrestricted £000s	9 mths Dec-10 Restricted £000s	9 mths Dec-10 Total £000s	Mar-10 Total £000s
Human Rights Campaigning				
Production and distribution of human rights publications and campaigning materials	845	-	845	1,223
Human rights education	595	-	595	669
Media	512	-	512	629
Policy	479	-	479	519
Nations and regions	423	21	444	577
Individuals at risk	327	2	329	409
Refugees & asylum	124	74	198	246
Amnesty in the community	186	-	186	262
Grants to AIEU Section	176	-	176	231
Country campaigning	114	51	165	100
Arts for amnesty	52	87	139	74
Stop Violence Against Women	115	20	135	237
Youth activism	130	-	130	177
Dignity	128	-	128	131
Corporate & social responsibility	104	-	104	159
Control arms	73	-	73	89
Lesbian, gay, bisexual, transexual	56	-	56	68
Security & human rights	17	6	23	92
Death penalty	21	-	21	25
International movement support	-	-	-	52
Campaigns and activism support	999	-	999	1,434
Donation to charitable trust	100	-	100	200
Total human rights campaigning	5,576	261	5,837	7,603
Investment in activist recruitment				
Investment in activist recruitment	541	-	541	832
Support costs apportioned (see note 9)	106	-	106	133
Total investment in activist recruitment	647	-	647	965
Total expenditure in pursuit of objectives	6,223	261	6,484	8,568

Included in the cost of human rights campaigning is £2,046k of apportioned support costs. See note 9 – (March 2010 £2,682k)
Within the above expenditure the following amounts were funded by the General Campaign Support grant from Amnesty International (UK Section) Charitable Trust an affiliated organisation.

	9 mths Dec-10 Total £000s	Mar-10 Total £000s
Human rights education	256	227
Media	236	233
Nations and regions	214	211
Individuals at risk	212	256
Policy	205	229
Corporate and social responsibility	141	193
Country campaigning	113	30
Youth activism	109	170
AGM	85	93
Amnesty in the community	76	115
Refugees & asylum	49	69
Dignity	29	27
LGBT	27	-
Stop Violence Against Women	16	62
	1,768	1,915

A full discussion of all the UK Section's activities appears in the Directors' report on pages 5 to 11.

8. GOVERNANCE COSTS

	9 mths Dec-10 £000s	Mar-10 £000s
Members' annual general meeting and national conference	170	185
International council meeting (biennial meeting of global movement)	2	27
Other direct governance costs	141	139
Total governance cost	313	351

None of the Directors received remuneration during the year. The total of expenses reimbursed to Directors was £7,440, including £2,613 paid to the Chair. All expenses related to travel, accommodation and subsistence costs incurred in relation to attendance at Board meetings, other governance meetings and Amnesty events. Our governance costs often fluctuate due to the timing of our AGM and biennial council meetings; there was one major international council meeting in the previous year but none in the current period.

Included in governance costs is £27k of apportioned support costs. See note 9 – (March 2010 £30k)

9. SUPPORT COSTS

	9 mths Dec-10 £000s	Mar-10 £000s
Staff costs (including agency costs)	836	1,083
Staff and volunteer training and welfare	232	309
Premises costs	747	1,005
Irrecoverable VAT	68	86
Depreciation	302	545
Other support costs	564	564
Total support costs	2,749	3,592

Staff costs covers employees in finance, information technology, human resources and facilities management. Included within other support costs are audit fees of £20k (March 2010: £20k)

Apportionment of support costs

	9 mths Dec-10 £000s	Mar-10 £000s
Cost of generating voluntary income	389	517
Activities for generating funds	181	230
Human rights campaigning	2,046	2,682
Investment in activist recruitment	106	133
Governance	27	30
Total support costs apportioned	2,749	3,592

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

10. STAFF COSTS

	9 mths Dec-10 £000s	Mar-10 £000s
Wages and salaries	3,771	4,843
Social security costs	399	511
Pension costs	221	277
	4,391	5,631

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:

	Full-time equivalents	Cost £000s
Cost of generating voluntary income	20	621
Activities for generating funds	8	238
Human rights campaigning	83	2,642
Support	25	856
Governance	1	34
Total	137	4,391

There were 213 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 137 full-time posts.

Salary band £000s	9 mths Dec-10 numbers	Mar-10 numbers
0 - 10	41	47
10 - 20	48	43
20 - 30	58	61
30 - 40	39	36
40 - 50	20	22
50 - 60	5	2
60 - 70	1	1
70 - 80	-	-
80 - 90	1	1
	213	213

As we are currently reporting a nine-month period we have uplifted the current year numbers in each salary band to allow a proper comparison with the prior twelve-month period.

11. TAXATION

Taxation on profit on ordinary activities	9 mths Dec-10 £000s	Mar-10 £000s
Current tax	-	-
Deferred tax		
Movement in deferred tax provision	-	-
Taxation on profit on ordinary activities	-	-
Reconciliation	9 mths Dec-10 £000s	Mar-10 £000s
Profit on ordinary activities before tax	1,187	960
Profit on ordinary activities at the standard rate of corporation tax in the UK of 28%	332	269
Effects of:		
Net non-taxable income	(387)	(420)
Depreciation on non qualifying expenditure	80	147
Capital allowances in excess of depreciation	4	7
Gift aid payment lost	28	41
Decrease in losses	(57)	(44)
Current tax charge for period	-	-
	Dec-10 £000s	Mar-10 £000s
The year end unprovided deferred tax asset comprises		
Capital allowances	(57)	(53)
Losses	(527)	(583)
Provisions and accruals	(12)	(12)
	(596)	(648)

12. TANGIBLE FIXED ASSETS

Tangible Fixed Assets

	Leasehold land and buildings £000s	Plant & Machinery £000s	Computer equipment/ infrastructure £000s	Office Equipment £000s	Leasehold Improvements £000s	Total £000s
Cost						
at 1 April 2010	4,730	1,691	870	700	19	8,010
Additions	-	-	2	7	-	9
Disposals	-	-	(112)	(8)	(1)	(121)
at 31 December 2010	4,730	1,691	760	699	18	7,898
Depreciation						
at 1 April 2010	573	435	505	326	10	1,849
Charge for the year	70	63	105	62	2	302
On disposals	-	-	(109)	(6)	(1)	(116)
at 31 December 2010	643	498	501	382	11	2,035
Net book value						
at 31 December 2010	4,087	1,193	259	317	7	5,863
at 31 March 2010	4,157	1,256	365	374	9	6,161

During the accounting period we continued to review and write off any assets no longer in use.

From 1st January 2011 we will only capitalise assets costing £1,000 and above.

13. DEBTORS

	Dec-10 £000s	Mar-10 £000s
Amounts owed by related entities	69	103
Trade debtors	113	53
Other debtors, prepayments, accrued income	417	310
Value Added Tax recoverable	99	115
	698	581

All amounts are due within 12 months.

14. CREDITORS

Amounts falling due within one year	Dec-10 £000s	Mar-10 £000s
Trade creditors	359	542
Accruals and deferred income	151	284
Payroll taxes and other creditors	227	210
	737	1,036

15. RESTRICTED FUNDS

	Total £000s
At 1 April 2010	116
Income (see note 3.1)	219
Expenditure (see note 7)	(261)
At 31 December 2010	74
Represented by:	
Burma Radio Appeal	38
Department of Education Northern Ireland - Lift off project	27
Refugees (Still human still here)	6
Art for Amnesty	3
Cash at bank	74

16. UNRESTRICTED FUNDS

	Crisis Response £000s	Total Designated Funds £000s	Total Undesignated Funds £000s	Total Unrestricted Funds £000s
At 1 April 2010	50	50	10,500	10,550
Utilised during year	-	-	1,229	1,229
At 31 December 2010	50	50	11,729	11,779
Represented by:				
Fixed Assets/Investments	-	-	5,863	5,863
Cash at bank	50	50	5,905	5,955
Other net current assets	-	-	(39)	(39)
	50	50	11,729	11,779

Designated funds are treated as unrestricted funds in the balance sheet.

Crisis Response

From time to time, Amnesty International declares a human rights crisis in a particular country or region. In these circumstances it is vital that national sections have the capacity to respond immediately and the Board of the UK Section has designated £50k to fund whatever actions are considered appropriate to respond to future crises.

17. NOTES TO CASH FLOW STATEMENT

Reconciliation of net incoming resources to net cash inflow from operating activities

	9 mths Dec-10 £000s	Mar-10 £000s
Incoming resources	1,187	960
Depreciation	302	545
Loss on disposal of fixed assets	5	-
Interest received	(15)	(14)
(Increase)/decrease in debtors	(117)	1,035
Decrease in creditors	(299)	(234)
Net cash inflow from operating activities	1,063	2,292

Reconciliation of net cash to movement in net funds

	Dec-10 £000s	Mar-10 £000s
Increase in cash	1,069	2,166
Opening net funds	4,960	2,794
Closing net funds	6,029	4,960

Analysis of net funds

	At 1 April 2010 £000s	Cash flows £000s	At 31 Dec 2010 £000s
Cash in hand and at bank	4,960	1,069	6,029
	4,960	1,069	6,029

18. RELATED PARTY TRANSACTIONS

The related entities of Amnesty International United Kingdom Section are Amnesty International (UK Section) Charitable Trust ("UK Trust") and Amnesty Freestyle Limited.

Related entity balances

At 31 December 2010 the balance Amnesty International United Kingdom Section was owed from related entities was as follows:

	Dec-10 £000s	Mar-10 £000s
Amnesty International (UK Section) Charitable Trust	69	103

Related entity transactions

	9 mths Dec-10 £000s	Mar-10 £000s
Restricted grants from the UK Trust for expenditure in pursuit of objectives	121	152
Donations made under Gift Aid to the UK Trust	(100)	(200)
General grants from the UK Trust to support campaigning costs	1,768	1,914
Charges made to the UK Trust for staff costs	919	1,283
Charges made by the UK Trust under the terms of a lease for the occupancy of the human rights action centre	(184)	(245)
Charges made to the UK Trust under the terms of a licence to use the human rights action centre	34	45
Charges made to the UK Trust for the Amnesty magazine	83	125

19. COMMITMENTS UNDER OPERATING LEASES**Operating leases which expire**

	Dec-10	Mar-10
	£000s	£000s
Within one year	43	23
In two to five years	107	175
In more than five years	245	245
	395	443

Analysed between

Hire of plant and machinery	29	39
Other operating leases	366	404
	395	443

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.

