

AMNESTY INTERNATIONAL UNITED KINGDOM

pro forma combined financial statements for the
year ended 31 December 2015

AMNESTY INTERNATIONAL UNITED KINGDOM
Combined financial statements for the year ended 31 December 2015

Contents

Below	Legal and administrative details
1 - 17	Report of the Boards
18 - 19	Report of the independent auditors
20	Combined statement of financial activities
21	Combined balance sheet
22	Combined cash flow statement
23 - 40	Notes forming part of the financial statements

Amnesty International United Kingdom Section - a company limited by guarantee

Company registration number 1735872

Date of incorporation 30 June 1983

Board members

Sarah O'Grady - Chair	Stuart Hathaway (elected 16/5/2015)
Hannah Perry - Vice Chair (to 16/5/2015)	Hugh Whitby (resigned 16/12/15)
Ruth Breddal - Vice Chair (from 16/05/2015)	Tom Hedley
Meredith Coombs - Treasurer (appointed 19/9/2015)	Rona Keen (resigned 15/5/2015)
Richard Cryer - Treasurer (resigned 19/9/2015)	Tom Sparks
Jeremy Allen (elected 16/5/2015)	Cris Burson-Thomas
Adrian Couper (elected 16/5/2015)	Katherine McSherry (resigned 15/5/2015)
Eilidh Douglas	Gareth Harrison Littler
Brian Gilda (resigned 15/5/2015)	Sarah Ward (resigned 19/9/2015)
Tracy Newton-Blows (appointed 17/10/2015)	

**Amnesty International UK Section Charitable Trust
- a company limited by guarantee and a charity**

Charity registration numbers: England & Wales - 1051681: Scotland - SC039534

Company registration number 03139939

Date of incorporation 16 December 1995

Gareth Davies	- Chair	Livia Aliberti
Richard Cryer	- Treasurer (resigned 19/9/2015)	Emma France
Meredith Coombs	- Treasurer (appointed 19/9/2015)	Sarah O'Grady
Bridget Lindley	- appointment ceased 07/03/16	Thomas Hedley

Amnesty Freestyle Limited - a company with share capital

Company registration number 2918065

Date of incorporation 24 May 1994

(a wholly-owned subsidiary of AIUK Section)

Board members

Kate Allen	Tom Hedley	Kerry Moscogiuri
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Chief executive and senior staff

Kate Allen	Chief Executive
Tim Hancock	Director of Chief Executive's Office
Eliot Lyne	Interim Director of Finance
Kerry Moscogiuri	Director of Supporter Campaigning and Communications
Rosie Chinchon	Director of Fundraising

Secretary and registered office

Rosie Chapman, HRAC, 17-25 New Inn Yard, London EC2A 3EA

Tel: 020-7033-1500; e-mail: amnestycompany.secretary@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 LLP, Invicta House, 108 - 114 Golden Lane, London, EC1Y 0TL

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

Structure, governance and management

1. 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 entities (known as “sections”) throughout the world and an International Secretariat in London which coordinates the worldwide movement and provides support for global governance structures. The International Secretariat consists of two companies – Amnesty International Limited and Amnesty International Charity Limited.

Amnesty International United Kingdom Section is part of the worldwide Amnesty International movement. The name and logo are registered in the name of Amnesty International Limited and it has a licence to use the name and logo in the United Kingdom.

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

Amnesty International United Kingdom Section (“UK Section”) - a company limited by guarantee): 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.

Amnesty International UK Section Charitable Trust (“Trust”) - a company limited by guarantee and a registered charity): meets its charitable objectives by funding Amnesty International Limited, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is also registered in Scotland, where it raises funds and conducts some of its charitable activities.

2. Governance and management

The UK Section is a membership based company limited by guarantee, with 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 places on the basis of a skills audit of the existing Board members to ensure the most appropriate Board qualities are obtained. It has permission from the Registrar of Companies to omit ‘Limited’ from its title. 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 116,045 at 31 December 2015.

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

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

- 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 Amnesty International UK Section Charitable Trust
- appointing the Directors of Amnesty Freestyle Limited

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

All members of the Board give their time voluntarily and received no benefits.

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

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

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

To ensure our independence, we do not seek or accept money from governments or political parties for our work in documenting and campaigning against human rights abuses, only for our human rights education work. In no way do any monies received influence or affect our ability to campaign.

The Boards are assisted in their work by a number of Subcommittees. A full list of members of the subcommittees can be found on our website <https://www.amnesty.org.uk/subcommittees>

The **Finance Sub-Committee** is a joint committee of the UK Section and the Amnesty International UK Section Charitable Trust. The Finance Sub-Committee deals with areas relating to risk, the effectiveness of internal controls, stewardship of assets, financial performance and other financial issues. The Finance Sub-Committee includes independent members who have specialist skills. It is chaired by the Treasurer.

The **Human Resources Sub-Committee (HRSC)** is also a joint committee of the UK Section and the Amnesty International UK Section Charitable Trust. It actively initiates, helps develop, monitors and evaluates strategic HR actions and policies that will enhance and embed our reputation as an employer, and enable us to recruit, develop, engage and retain the best staff, volunteers and Board members.

The aim of the **Joint Consultative Committee** is to provide a forum in which our Board, Senior Management Team and Union can work together to ensure staff are managed in accordance with best practice, that they can work effectively for the benefit of the organisation, and that they maximise their own potential.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

Activism is fundamental to achieving our goal of ending human rights abuses worldwide. The **Activism Sub-Committee** exists to support the Board of Directors in monitoring and supporting the health, growth and impact of our activism in the UK.

As one of over 50 Amnesty sections in countries around the world, the International Secretariat and global movement influence our work considerably. The **International Issues Sub-Committee** serves to provide advice to the Board on major developments of international movement policy.

3. Policy on pay for employees including senior staff

Both the UK Section and the Trust operate a pay policy that as part of its offering, aims to attract and retain the best talent. We reward competitively within our sector and we ensure that all elements of pay are fair, transparent and easily understood by our employees. The UK Section and Trust are accredited Living Wage employers.

4. Thank you

The members, volunteers and activists of the UK Section are warmly thanked for their continuing commitment to the aims of the UK Section and for their exceptional generosity.

The reports of the Boards of the UK Section and the UK Trust (incorporating the Strategic Report) were approved and signed on behalf of the Directors of the Section and the Trustees of the Trust on 31 March 2016

Sarah O’Grady, Chair (UK Section)

31 March 2016

Gareth Davies, Chair (Trust)

31 March 2016

Strategic report

1. Introduction

The Boards of Amnesty International UK Section (UK Section) and of Amnesty International UK Section Charitable Trust (UK Trust) have pleasure in presenting this report on the affairs of all the organisations within the Amnesty International United Kingdom (AIUK) ‘family’ together with the pro forma combined audited financial statements for the year ended 31 December 2015. Details about the three entities involved and their legal status are shown on the inside cover. These combined financial statements do not represent the statutory financial statements of any of the individual organisations; separate financial statements are prepared for each.

A High Court decision in the early 1980s ruled that some of Amnesty’s campaigning activities could not be charitable under English law, which has resulted in the complex structure of AIUK. However, most of Amnesty’s supporters in the UK reasonably, but incorrectly, believe that the whole of AIUK is a charity and have a limited understanding of the different organisations involved. The Boards have therefore decided to recognise this confusion by publishing the combined results of the AIUK organisations to help understanding of the overall picture.

The individual financial statements of the UK Section and the UK Trust have been prepared on the basis of the 2015 Statement of Recommended Practice – Accounting and Reporting for Charities (SORP) issued by the Charity Commission for England & Wales. The financial statements of Amnesty Freestyle Limited, which did not trade during 2015, have been prepared in accordance with applicable Accounting Standards in the UK for limited liability companies. The Board has decided to adopt the framework of the SORP for reporting these combined financial statements as they believe this format is the most appropriate for the ‘family’s’ activities and allows greater comparability with other voluntary sector organisations.

2. 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. Our mission is to conduct research and take action to prevent, and end, grave abuses of all human rights: civil, political, social, cultural and economic.

Amnesty’s 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 change in support of the objectives developed within the framework of the Strategic Goals of the worldwide Amnesty movement.

AMNESTY INTERNATIONAL UNITED KINGDOM

Report of the Boards for the year ended 31 December 2015

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 considers how planned activities will contribute to the objectives they have set.

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

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

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

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 benefits both to specific individuals and to the public in general.

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

3. Key activities

The UK Section and Trust currently jointly employ 160 full-time equivalent (FTE) salaried staff based in offices in London, Belfast, and Edinburgh. This is a relatively small part of the Amnesty movement in the United Kingdom, as many activities are undertaken by unpaid activists and volunteers.

Our main activities rely upon 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 Boards are extremely grateful to the huge contribution made by our activists, volunteers and staff.

4. Achievements and performance

During the course of 2015 AIUK prioritised campaigns on the prevention of torture, sexual and reproductive rights, individuals at risk, UK human rights legislation and crisis response. As the year progressed, our work on refugees and asylum-seekers assumed increasing importance as Europe's worst refugee crisis since World War Two became of increasing relevance to public and political discourse in the United Kingdom.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

We have continued to work on the human rights situation in Syria and have continued to advocate for human rights protection in our relationships within the UK, with devolved administrations and with Parliamentarians of all political parties.

a. Stop torture campaign

Torture is a globally recognised human rights violation and the absolute prohibition on torture is recognised as customary law and is also recognised in the domestic law of most countries. However, torture continues. AIUK's Stop Torture Campaign formed part of a wider campaign by the global Amnesty movement to shine a spotlight on torture and provide impetus for preventative and investigative measures in a number of key target countries in order to benefit those who might be at risk of torture and to contribute to the availability of redress for those who have suffered. Broader thematic work was illustrated by campaigning on behalf of specific individuals. In addition to working on global target countries, AIUK also sought support for calls for an independent judge-led inquiry into allegations of UK complicity in torture, the release of Shaker Aamer from Guantanamo Bay and in support of improved EU controls over the trade in torture equipment.

In Mexico, a new Standardised National Protocol for the Investigation of Torture was approved in August. AIUK contributed more than 17,000 of 112,000 signatures on a global petition in support of the protocol. AIUK also advocated for this measure in diplomatic representations around the time of the Mexican President's visit to the UK, in March. We believe this represents a clear strengthening of Mexico's process for investigating torture even though the protocol lacks a robust monitoring mechanism.

In Nigeria, the National Assembly passed a new Bill criminalizing torture in June 2015, whilst in the Philippines a Senate inquiry into allegations raised by Amnesty International was ongoing. There were also positive developments on key AIUK-supported individual cases in Mexico, Nigeria and the Philippines. There was less progress in the movement's campaign work on Uzbekistan.

There was also no further progress in AIUK's call for a judge-led inquiry into allegations of UK complicity in torture. However, Shaker Aamer was released from Guantanamo Bay in October 2015 and the Government became more supportive of measures to close loopholes in EU export controls for torture equipment.

This followed a high profile period of public awareness raising leading up to and linked to the DSEI arms fair, which saw more than half a million views of a short film produced by AIUK and more than 22,000 supporters contacting the Department for Business and Skills. In October, MEPs voted overwhelmingly in favour of closing these loopholes in EU law which control the trade in torture equipment.

b. My body, my rights

The global My Body, My Rights Campaign focussed on a range of sexual and reproductive issues in a number of countries. AIUK focussed on El Salvador, Ireland and Northern Ireland, jurisdictions where Amnesty International considers that women and girls are denied access to abortion in circumstances that fail to meet international standards. We also focussed on Burkina Faso where we called on the President to improve access to sexual and reproductive health services for women and girls.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

In addition to supporting global campaigns through supporter actions and the production of campaign materials, Amnesty was also granted permission to formally intervene in a judicial review challenging abortion laws in Northern Ireland. We also supported an intervention by a young woman who had to travel to England for a termination, following a diagnosis of fatal foetal abnormality. The High Court agreed that the law was contrary to human rights law. The decision is currently subject to appeal.

c. Individuals at risk

Our hundreds of thousands of supporters worldwide mobilise behind two basic approaches. Urgent Action (UA) protects people in imminent danger of serious abuse. Long-term casework is aimed at lasting change in the situation of a person or community. In either case, Amnesty supporters send appeals to government officials by post, email and text message. In our Write for Rights campaign, messages of support are sent directly, if possible, to people whose rights are being violated.

Urgent Action: In 2015, the 10,000 supporters in our Urgent Action Network in the UK took action on a total of 629 cases. These included people in danger of torture and ill-treatment, those wrongly detained, needing medical treatment or legal advice. We had some significant successes included people being released from prison in Vietnam, Myanmar, Azerbaijan, Chad and Guantanamo Bay.

Long-term casework: Supporters in the UK took action on 96 long-term cases in 2015, opposing torture, unfair trials, arbitrary detention, forced psychiatric treatment, and the threatened destruction of indigenous communities. It sometimes takes years to achieve success. But the persistence of Amnesty supporters can and does bear fruit. We believe that individuals can make a real impact when they stand up for people whose human rights have been abused or denied.

Write for Rights: Our annual Write for Rights campaign, which runs in November and December, featured 12 carefully selected cases. Supporters send cards, letters and email messages of support to people whose rights have been abused, as well as appeals to authorities with the power to remedy such abuse. Globally, more than three million such actions took place in 2015 including 74,000 appeals and messages sent from the UK.

d. Save the Human Rights Act

The UK Government has stated its intention to repeal the Human Rights Act, potentially putting at risk key human rights protections for people under UK's jurisdiction.

AIUK has responded by encouraging supporters to sign a petition addressed to Justice Secretary, Michael Gove. More than 90,000 have done so. Throughout 2015, AIUK worked with a range of organisations, lawyers, representatives of faith groups and politicians of different persuasions to emphasise the benefits of Human Rights Act and the constitutional complexities that would be involved in its repeal.

AIUK also established a digital microsite highlighting how the Human Rights Act had benefitted "ordinary people", to help counteract sensationalist and sometimes misleading newspaper articles.

By the end of the year, no further steps had been taken by the Government to repeal and replace the Act, although these are expected to be forthcoming in 2016. Support for the Act

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

has been expressed by the Labour Party, the Scottish National Party, the Liberal Democrats, and the Greens, as well as a number of Conservative MPs.

e. Refugee and migrant rights

In April 2015, shipwrecks in the Mediterranean Sea led to the loss of thousands of lives, highlighting the importance and relevance of the “SOS Europe” campaign conducted by European sections of Amnesty International, including AIUK, since 2014. These April 2015 shipwrecks were only unusual because of the number of lives lost in a few incidents, making it far harder for political leaders to ignore the loss of life. AIUK and its partner sections sought to increase the visibility of the issue with a range of eye-catching photo-opportunities, in order to secure media coverage that supplemented advocacy work and supporter campaigning.

By mid-year, the campaign had succeeded in its initial aim of securing the reinstatement of search and rescue operations with increased resources and an enlarged operational area for Operation Triton (the EU naval patrol). The UK also committed assets (not incorporated into Triton). Prior to these measures being introduced, during the first four months of 2015, one person in sixteen died attempting to cross the Mediterranean. In the two months following the reinstatement of search and rescue, the figure fell to one in 427.

Whilst the substantial reduction in the death toll was welcome, people continued to die whilst attempting the crossing. This was tragically highlighted by press photographs of young Syrian boy who had drowned in the attempt to reach Turkey, highlighting the need for safe and legal routes for those fleeing conflict and persecution.

f. Human rights defenders

Throughout 2015, AIUK maintained a programme to address the threats to human rights defenders. This work included collaboration with the University of York and others in the production of scholarly work to highlight the range of challenges encountered by human rights defenders operating in highly complex environments. The findings were incorporated in a special edition of the Journal of Human Rights Practice and key contributors participated in a panel discussion on the margins of the UN Human Rights Council.

AIUK also provided financial support and expertise on human rights defenders and business and human rights in a joint project with Amnesty International India, focussing on the challenges encountered by human rights defenders operating in coal-mining areas of India. The project is working with activists to identify ways in which protection can be enhanced.

g. Country work

Whilst AIUK continued to work on a range of country situations, through staff activities and the contribution of volunteer Country Co-ordinators, we continued to prioritise the situation in Syria, where the conflict is generating the world's worst humanitarian crisis since the Second World War.

Throughout 2015, AIUK supported a range of Syrian activists and groups to build their skills, capacity and networks, including the Syrian Network for Human Rights, to whom we provided advice on communications, policy and strategic planning.

AIUK continued to highlight the plight of individuals at risk in Syria and the detention of human rights defenders, answering a call from Syrian NGOs who have sought increased

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

exposure of such cases by large organisations. We have also continued to highlight the gross abuse of human rights perpetrated by different sides in the conflict.

h. Human rights education

By educating people of any age about human rights we both build their knowledge and understanding and give them the skills to stand up for their own rights and those of others, and pass on what they have learned.

At the heart of our education work are our volunteer school speakers. We have 119 active school speakers across the UK. In 2015 they delivered talks and workshops to more than 19,200 children and young people. We develop resources to support them in this work: for instance our latest picture book, *Dreams of Freedom*, to engage children in primary schools. The book combines the words of human rights heroes such as Nelson Mandela, the Dalai Lama, Anne Frank, Chief Standing Bear, Malala Yousafzai and Aung San Suu Kyi.

Our purpose is not only to ensure that young people understand human rights, but also to encourage them to take action. The Junior Urgent Action network, which empowers children aged 7 to 11 to show solidarity and demand action through creative approaches to letter writing, currently has more than 450 members.

More than 100 teachers received face-to-face training in 2015 as part of our teacher programme. This included participation in a one-year training course for teachers who then go on to train their colleagues to teach about human rights. Our half-termly e-newsletter for teacher, *TeachRights*, has more than 8,400 subscribers.

We have a wide range of free resources for use with children and young people. In 2015, there were 22,936 downloads of educational materials from the Amnesty website and 52,582 educational resources were ordered.

A highlight of the year is always the Amnesty Youth Awards. More than 1,300 children and young people entered human rights themed photographs, reports, song lyrics, performances, campaigns and fundraising projects. The finalists came to the Human Rights Action Centre for workshops and a moving awards ceremony hosted by DJ Nick Bright.

i. Business and human rights

Throughout 2015, AIUK continued to advocate for investigations and redress in cases where corporate activities had contributed in serious, negative human rights impacts. The programme also undertook analysis of the UK's National Contact Point, the results of which will be published in 2016. In Parliament, AIUK successfully worked with partners to ensure that the Government's Modern Slavery Act included measures to enhance supply chain transparency.

j. Military, security and policing

In addition to campaigning for the closure of loopholes in EU law relating to the export of equipment that can be used for torture, AIUK has also advocated for the re-establishment of Parliamentary scrutiny of arms exports to help ensure transparency and compliance with export controls. Towards the end of the year, AIUK commissioned legal analysis in response to increasing concerns that UK exports to Saudi Arabia risked breaching obligations arising from the Arms Trade Treaty, given the serious and credible allegations that Saudi Arabia's forces are breaching customary international law in their intervention in Yemen.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

k. Advocacy work

The Advocacy and Programmes team seeks to inform and influence the human rights agenda of the UK Government and Parliament, by facilitating the provision of information and expert advice to officials and politicians, as well as through reasoned argument and the support of public campaigning. The team adds value to the work of Amnesty International by relating international issues to the political scene, by contributing towards the UK dimension of research and campaigns and by providing legal and subject-specific expertise in support of AIUK's campaigns and communications work.

l. Activities in Scotland and Northern Ireland

More than 3,500 people died in Northern Ireland's "Troubles" and some 40,000 were injured. In many cases, no one was prosecuted, with victims and families left to seek the truth and redress in some cases over the course of decades. Since 2013, AIUK has worked with victims and representative groups in support of comprehensive mechanisms to establish the truth about outstanding human rights violations and determine responsibility. During 2015, agreement on a new mechanism appeared to be close but political talks broke down. We continue to believe that agreement is achievable and our work on this issue will continue in 2016.

Our work in Northern Ireland includes the provision of support to different human rights and victims groups. This has included continued engagement with groups seeking the investigation of allegations of child abuse in institutions and campaigns for the legalisation of same-sex marriage in the jurisdiction.

In Scotland, our office has continued to lead a high profile presence at the Edinburgh festival, with volunteer teams drawing attention to individual cases on the streets and through the "Imprisoned Writers" series of events. The team continues to provide human rights information to the Scottish Government and Scottish Parliament, engaging in particular, on the devolved implications of potential Human Rights Act repeal, Scotland's international profile and the priorities and delivery of the Scottish National Action Plan on Human Rights.

m. Media

Our media team help spread Amnesty's message through all forms of media, old and new. In 2015, we significantly over-achieved our media targets. We have a target of achieving four 'splash' factors in a year. A 'splash factor' is an occasion when coverage for the same story, initiated by us, receives coverage in at least three of the following four criteria: a) at least three national newspapers; b) at least three regional papers; c) at least three online news outlets; and d) at least one TV and one radio piece. We achieved 20 splash factors in 2015. But our biggest achievement was on broadcast coverage. Amnesty has a tough target of 25 broadcast interviews each month or 300 a year. In 2015, we had 414 broadcast interviews – our highest ever annual total.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

n. Recruiting and retaining Amnesty supporters

At the end of December 2015, regular givers to the UK Section stood at 121,045. In comparison at December 2014 we had 127,348 regular givers (of whom we retained 91%).

In 2015 we recruited 3,663 new members, exceeding the target of 3,199. In 2016 we plan to maintain the 91% retention rate and to recruit 3,440 new members. The forecasted number of regular givers at the end of 2016 is 116,430.

At the end of December 2015 the number of regular Trust givers was 58,344. In comparison at December 2014 we had 56,232 regular trust givers (of whom we retained 86%).

In 2015 the Acquisition team recruited 9,995 new regular Trust givers, below the target of 20,639. In 2016 we plan to maintain the 86% retention rate and recruit 15,940 new regular Trust givers. The forecasted number of regular Trust givers at the end of 2016 is 65,372.

Taking into account the number of supporters who left us during the year we now have 208,821 financially active supporters (regular and non-regular givers) at the end of the year compared to 210,222 at the start; which shows a small decline of 0.7%.

5. Plans for future periods

We have just agreed a new strategic plan for the period 2016 to 2020. The key elements of this are shown in the table below together with our plans for the year 2016. These are our plans for both the UK Section and the Amnesty International (UK Section) Charitable Trust. The Trust will work on the elements of charitable activity within this plan. A detailed process is in place to identify and properly allocate those elements of the work we do which we consider charitable in nature.

Our Human Rights Priorities		What we will do in 2016
1	Protecting the rights of refugees <i>'... a new global campaign to ensure that people fleeing conflict, violence and persecution can receive the protection that they need'</i>	<ul style="list-style-type: none"> We will work with the Amnesty International Secretariat to develop a new global campaign to launch in September 2016 building on our long-term programme of work in this area, including the extensive work undertaken by Amnesty supporters across the UK.
2	Protecting the space for civil society <i>'... a new global campaign to protect freedom of expression, association and assembly and reverse the shrinking of civil society space'</i>	<ul style="list-style-type: none"> We will work with the Amnesty International Secretariat to develop a new global campaign to launch in late 2016.
3	Ensuring that human rights are respected, protected and promoted in the UK <i>'...by 2020 politicians and the media do not undermine human rights protections in the UK or in their approach to foreign policy.'</i>	<ul style="list-style-type: none"> We will advocate for the retention of the Human Rights Act. We will undertake research with the UK population to better understand attitudes to human rights and develop a

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

	<i>'... ensure that the Human Rights Act is retained and people in the UK remain able to assert their rights in UK courts'</i>	communications strategy accordingly <ul style="list-style-type: none"> We will develop the longer-term strategy for this work including a focus for the UK campaign and a continuing focus on UK government policy at home and overseas.
4	Responding to human rights crises <i>'Where there are significant human rights crises, we will help to prevent, stop, diminish or relieve human rights violations or abuses'</i>	<ul style="list-style-type: none"> We will deliver timely and effective crisis responses including on Syria and Yemen.
5	Protecting individuals at risk <i>'...secure improvements in the lives of individuals and communities at risk...'</i> <i>'By 2020, we will have significantly increased the number of people campaigning for individuals at risk and we will increase the impact we have in this key area...'</i>	<ul style="list-style-type: none"> We will distribute 300 urgent action notifications to our members and supporters. We will further develop our policies and processes around working with Individuals at Risk. We will run an effective Write For Rights campaign in the final quarter of 2016 increasing integration with the global campaign and increasing UK actions taken.
6	Educating people about their human rights <i>'... access to human rights education in order that everyone in the UK knows, values and can claim their rights.'</i>	<ul style="list-style-type: none"> We will increase the number of schools using our materials and the number of school education sessions delivered by our volunteers.
The Foundations of this Strategic Plan		
7	Increasing the impact of the Amnesty movement in the UK <i>'... the UK's most vibrant and effective activist network...'</i> <i>'new and innovative ways in which Amnesty members and supporters can use their skills, time and expertise for human rights.'</i>	<ul style="list-style-type: none"> We will increase the "intention to support" Amnesty We will improve the parliamentary coverage of local groups We will improve the depth and "health" of our active supporter base
8	Growing our financial resources <i>'By 2020, in order to fund more human rights work (domestically and internationally), we will have increased annual income by 38%, to £34 million, with at least 60% of our income (and 86% of our supporters) being from sustainable sources throughout the period.'</i>	<ul style="list-style-type: none"> We will grow fundraised income to £26m. We will invest £2.5m in supporter acquisition We will have a level of free reserves of £6.6m
9	Connecting more people to human rights	<ul style="list-style-type: none"> We will connect with 0.9% of the UK population

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

	<i>'By 2020, 2% of the UK population will be engaged in human rights through Amnesty International UK.'</i>	<ul style="list-style-type: none"> • We will recruit 253k new activist supporters and end the year with 360k activist supporters overall • We will achieve a net gain in financial supporters of 0.6%
10	<p>Ensuring political analysis informs our work</p> <p><i>'... AIUK's work will be grounded in political analysis to ensure we maintain and exercise the ability to inform the UK's political systems and influence its decisions...'</i></p>	<ul style="list-style-type: none"> • We will develop a political strategy for AIUK Section • We will ensure that campaigns are informed by political analysis • We will inform Government and Parliament of our observations, concerns and recommendations.
11	<p>Playing a full role in the international movement</p> <p><i>'... we will play a full role in the global Amnesty movement, contributing to global human rights impact, movement decisions and increased international financial resources.'</i></p>	<ul style="list-style-type: none"> • We will contribute £9.5m in grant support towards human rights change delivered by the Amnesty International movement worldwide. • We will develop further our understanding of, and measurement of, how we contribute more widely to the international movement.
Building our Capacity		
12	<p>Enhancing our campaign and project management</p> <p><i>'... consistent approaches to the planning, approval, management and evaluation of our campaigns and projects...'</i></p>	<ul style="list-style-type: none"> • We will ensure that our new approach to campaign management is deployed successfully. • We will develop an approach to project management and implement it.
13	<p>Assessing our impact, evaluating and learning</p> <p><i>'... rigorous monitoring, evaluation and learning processes...'</i></p>	<ul style="list-style-type: none"> • We will develop and roll out our impact, evaluation and learning approach to projects and campaigns • We will ensure that all agreed recommendations for future improvement are fully implemented.
14	<p>Developing our people and culture</p> <p><i>'... develop the culture, skills and expertise that we need across AIUK to enable the delivery of this strategic plan...'</i></p>	<ul style="list-style-type: none"> • We will develop a people and culture strategy. • We will ensure that overall staff costs are well controlled to budget.
15	<p>Enhancing our governance</p> <p>'By 2020, AIUK's governing bodies will be operating at the highest level of Amnesty International's Core Standards...'</p>	<ul style="list-style-type: none"> • We will improve member participation in the AIUK democratic process • We will develop a strategy for governance development

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

	<i>'More people will be taking part in our democratic decisions. 'The UK Section and AIUK Charitable Trust will enjoy a close, clear but independent relationship...'</i>	<ul style="list-style-type: none"> • We will enhance AIUK's performance against core governance standards for the AIUK movement
16	Deploying technology effectively <i>'... technology will be at the heart of our change, impact and growth as never before... 'Our staff and volunteers will use technology naturally and will be skilled in its use...'</i>	<ul style="list-style-type: none"> • We will develop a technology strategy
17	Being innovative in what we do <i>'By 2020, we will have embedded innovation techniques...'</i>	<ul style="list-style-type: none"> • We will roll-out innovation workshops amongst teams at AIUK

6. Financial review

The Directors have voluntarily adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the company as they consider this to be the most appropriate format for the organisations activities.

In applying the requirements of FRS102 and the Charities SORP, some changes in accounting treatment, accounting policies and consequent restatement of prior year figures have been required. Details of these restatements can be found in note 19 of the financial statements.

The accounts show a surplus for the year of £1.1m which is £1.5m below the surplus achieved in 2014 of £2.6m. Income was £1.9m below last year mainly due to a reduction in legacies from the record amount in 2014 of £5.2m to £3.1m.

Expenditure has decreased by £0.4m. There were two main reasons. Firstly, grants made to Amnesty International Limited (the international secretariat) reduced by £1.6m. This is because a payment in advance for 2016 had been assumed but was not actually made, after agreement with the International Secretariat. This is partially offset by greater expenditure on human rights campaigning activity.

Free reserves are £8.5m, which is above the newly-agreed target range of £6m to £8m. This is addressed further in section 8 below.

Charity fundraising from individuals was under unprecedented levels of scrutiny during 2015. We ended the year having exceeded our targets, which was a major achievement, even though overall financial supporter numbers were slightly under last year.

7. Risk and assurance

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

Firstly, 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.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

Secondly, we have an operational risk framework which links into the strategic risk framework and identifies a greater number of potential risks at a lower level.

The Directors consider aspects of risk and assurance at each meeting and are supported in this by the work of the Finance Sub-Committee.

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

Risk	Plans and strategies to manage risks
Strategy and Impact – are we delivering the strategy and impact in order to meet our vision	<ul style="list-style-type: none"> • We have a clear strategy for the period 2016 to 2020. • We report quarterly against strategic objectives and are developing a suite of Key Performance Indicators. • We report our impact through the “Annual Review” and “Our achievements” publications.
Financial sustainability – are we delivering the strategy in a way that safeguards our financial sustainability	<ul style="list-style-type: none"> • We have a fundraising strategy which supports the overall strategy. • We have reviewed the reserves policy which is now linked to risks and will be reviewed annually. • A more sustainable international funding framework has been agreed during 2015. This significantly improves our long-term financial sustainability.
Reputation – are we delivering the strategy in a way which safeguards our reputation	<ul style="list-style-type: none"> • We have a suite of policies designed to manage this risk including: donor acceptance, corporate donations, procurement, investment, data protection and social media. • We have an established crisis communications group with significant experience of effectively managing response to reputational risk. • We have an established on-call media team. • We have a Content Approval Process (CAP) to approve content of mass communications
Governance – do our governance arrangements support our strategic delivery whilst ensuring that they are fit-for-purpose	<ul style="list-style-type: none"> • International movement core standards reporting ensures our compliance with movement core standards. • We have an on-going programme of work, of which some is complete (e.g. board member handbook, board self-assessment survey) to formalise operational and compliance aspects of both Section and Trust.
Statutory and Regulatory Compliance – do we meet all compliance obligations relevant to the delivery of our strategy	<ul style="list-style-type: none"> • We monitor and manage all compliance aspects relevant to the delivery of our strategy.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

<p>People – are we acting as a responsible employer and are we exercising the right level of duty of care to the people who we work with and for</p>	<ul style="list-style-type: none"> • We work closely with staff and have a number of formal fora within which staffing issues are discussed. • The Individuals at Risk and Human Rights Defenders strategy addresses informed consent as part of the strategy. We discuss risks with human rights defenders and the consent status of each case is recorded and reviewed regularly.
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Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales.

8. Reserves policy

As at 31 December 2015, unrestricted funds totalled £17.8m (2014 Restated: £16.6m). This comprises:

- £9.3m (2014: £7.6m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £8.5m (2014 Restated: £9.0m) which represent free reserves.

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

The combined reserves policy is in line with recommendations of the Charity Commission and the Trustees and Directors review this policy annually.

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

Taking into account these factors, the Trustees and Directors have determined that free reserves should be within the range of £6m to £8m, and this is reflected in the financial strategy.

At 31 December 2015, the level of free reserves was £8.5m. AIUK plans to bring reserves in line with the policy gradually over a period of up to 5 years by increasing the spend on human rights campaigning activity and fundraising investments in line with the strategy .

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Boards for the year ended 31 December 2015

9. Investment policy

In making any financial investment, the charity's and company'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 Risk - No investment shall be made if the Trustees and Directors are aware that the investment vehicle may present a compromise (or a perception of one by their supporters) to the Section and Trust's commitment to human rights.

AMNESTY INTERNATIONAL UNITED KINGDOM
Report of the Independent Auditors of Amnesty International United Kingdom

**To the Boards of Amnesty International United Kingdom Section and
Amnesty International UK Section Charitable Trust**

We have audited the accompanying pro forma combined financial statements of the entities listed in Note 2 (together “the Organisation”) (“the financial statements”) for the year ended 31 December 2015 which comprise the Combined Statement of Financial Activities, the Combined Balance Sheet, the Combined Cash Flow Statement and the related notes. These financial statements have been prepared in accordance with the basis of accounting set out on page 23 and the accounts policies set out therein.

This report is made solely to the Boards of Amnesty International United Kingdom Section and Amnesty International UK Section Charitable Trust in accordance with the terms of our engagement letter dated 11 March 2016. Our audit work has been undertaken so that we might state to the Boards those matters we have agreed 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 Boards as a body, for our audit work, for this report, or for the opinions we have formed. Our report has been prepared solely for the purpose of providing information to the Boards about the Organisation as if it were a single combined entity and may not be suitable for another purpose. Our report should not be distributed to or used by parties other than the boards to whom we have agreed to report.

Respective responsibilities of Boards and auditors

The Boards are responsible for preparing the annual report and the pro forma financial statements in accordance with the basics of accounting and the accounting policies set out on pages 23 to 24.

In preparing those financial statements, the Boards are required to:

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

The individual Boards of the entities making up the Organisation are responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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/auditscopeukprivate.

AMNESTY INTERNATIONAL UNITED KINGDOM
Combined statement of financial activities (including income and expenditure account) for the year ended 31 December 2015

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
		2015	2015	2015	2015	2014
	Note	£000's	£000's	£000's	£000's	Restated £000's
<u>Income & Endowments from:</u>						
Subscriptions, donations and grants	3	20,930	574	-	21,504	23,412
Publications and materials	5	159	-	-	159	169
Other trading activities	4	3,153	-	-	3,153	3,160
Investments	6	35	-	13	48	47
Total income		24,277	574	13	24,864	26,788
<u>Expenditure On:</u>						
Raising Funds						
- raising funds	3	4,796	-	-	4,796	4,527
- other trading activities	4	1,973	-	-	1,973	1,796
		6,769	-	-	6,769	6,323
Pursuit of objectives						
- Human rights campaigning	7	7,448	402	-	7,850	7,303
- Research: human rights violations	7	6,972	252	-	7,224	8,868
- Investment in activist recruitment	7	1,919	-	-	1,919	1,693
Total expenditure in pursuit of objectives		16,339	654	-	16,993	17,864
Total expenditure		23,108	654	-	23,762	24,187
Net gains/(losses) on investments		-	-	7	7	36
Net income/(expenditure)		1,169	(80)	20	1,109	2,637
<u>Reconciliation of Funds</u>						
Total funds brought forward	14/15	16,635	332	509	17,476	14,839
Total funds carried forward	14/15	17,804	252	529	18,585	17,476

All amounts relate to continuing activities. There are no recognised gains or losses other than the surplus for the year. The notes on pages 23 to 40 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM
Combined balance sheet at 31 December 2015

	Note	2015 £000s	2015 £000s	2014 Restated £000s	2014 Restated £000s
Fixed assets					
Tangible fixed assets	11	9,280		9,541	
Investments	11	228		261	
			9,508		9,802
Current assets					
Debtors	12	3,464		2,497	
Stock		36		39	
Cash at bank and in hand		8,681		7,959	
		12,181		10,495	
Creditors: amounts falling due within one year	13	(3,104)		(918)	
Net current assets			9,077		9,577
Creditors: amounts falling due after more than one year	13		-		(1,903)
Total assets less current liabilities			18,585		17,476
Reserves					
Restricted					
Endowment	14	529		509	
Grants	14	252		332	
			781		841
Unrestricted					
Undesignated	15	8,524		8,997	
Designated	15	9,280		7,638	
			17,804		16,635
Total reserves			18,585		17,476

31 March 2016

Meredith Coombs, Treasurer

The notes on pages 23 to 40 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM
Combined cash flow statement at 31 December 2015

	Note	2015 £000s	2015 £000s	2014 £000s	2014 £000s
Cash flows from operating activities:					
Net cash provided by operating activities	16		2,703		3,133
Cash flows from investing activities					
Interest received	6	48		47	
Interest paid	8	(92)		(104)	
Sale of fixed asset investments	11	32		-	
Payments to acquire tangible fixed assets	11	(66)		(10)	
Net cash used in investing activities			(78)		(67)
Cash flows from financing activities:					
Decrease in long term debt		(1,903)		(148)	
Net cash used in financing activities			(1,903)		(148)
Change in cash and cash equivalents in the reporting period			722		2,918
Cash and cash equivalents at the beginning of the reporting period			7,959		5,041
Cash and cash equivalents at the end of the reporting period			8,681		7,959

The notes on pages 23 to 40 form part of these financial statements.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

1 Aims and organisation

Amnesty International United Kingdom (AIUK) 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 from the individual groups, and do not reflect their activities, since AIUK is not responsible for their finances.

2 Accounting policies

Basis of accounting

The directors and trustees of Amnesty International United Kingdom Section, Amnesty International (UK Section) Charitable Trust and Amnesty Freestyle Limited have elected to prepare proforma combined financial statements of the Amnesty International United Kingdom organisation. These proforma combined financial statements reflect the combined operations and statements of affairs of the following entities (together "the Organisation"):

- Amnesty International United Kingdom Section
- Amnesty International UK Section Charitable Trust
- Amnesty Freestyle Limited

These proforma combined financial statements aggregate, on a line by line basis, the transactions and balances of the organisation. Transactions and balances between the entities have been eliminated.

The proforma combined financial statements have been prepared under the historical cost convention as modified by the revaluation of investments. The report and financial statements have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting for Charities", published in 2015 (the 'Charities SORP'), the Companies Act 2006 and applicable accounting standards. In preparing the accounts, the directors have determined that in applying the requirements of FRS 102 and the Charities SORP, some changes in accounting policies and restatement of prior year figures have been required. Details of the changes can be found in note 19.

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 Section's shops is accounted for when received
- tax recoverable on Gift Aid income within this is accounted for on a receivable basis
- interest income is accounted for on an accruals basis
- both pecuniary and residuary legacies are accounted for when there is sufficient evidence as to entitlement, measurability and probability of receipt. Legacies with a life interest are recognised at the termination of the intervening trust and when legal title passes to the charity.
- expenditure is charged to the statement of financial activities 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
- expenditure with the main purpose of attracting new committed supporters is allocated between campaigning expenditure and the cost of generating voluntary income
- where other expenditure relates to more than one classification within the statement of financial activities, it is attributed on the basis of staff time spent on the relevant activity

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

Income and Expenditure continued

- grant expenditure in furtherance of the charity's objects is recognised as expenditure when confirmation of an award is made to the receiving organisation
- 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:

Freehold 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
Freehold improvements	10%-20% per annum

Investments

Investments are included at market value at the year-end. Gains and losses on revaluation of investments are included in the statement of financial activities.

Pensions

Amnesty international UK Section contributes to two pension schemes:

- A multi-employer scheme with The Pensions Trust. This is accounted for as a defined contribution scheme as there are no deficit recovery payments due from the employer.
- A defined contribution 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 Amnesty International United Kingdom Section

Reserves

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

Holiday pay

All employees of Trust and UK Section are contractually entitled to annual leave in-line with relevant legislation and organisational policies. The total untaken staff holiday entitlement at the financial year end is reviewed and a total financial cost is arrived at. This potential liability is accounted for within the financial accounting period in which the entitlement to annual leave had arisen.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

3 Subscriptions, Donations & Grants

	Unrestricted	Restricted	Endowment	Total	Total 2014
	2015	2015	2015	2015	Restated
	£000s	£000s	£000s	£000s	£000s
Subscriptions and donations from supporters and members	16,358	185	-	16,543	16,617
Legacies	3,104	-	-	3,104	5,233
Gift Aid	1,421	3	-	1,424	1,248
Grants received (see overleaf)	47	386	-	433	314
	20,930	574	-	21,504	23,412
Expenditure on raising funds					
Supporter recruitment	2,879	-	-	2,879	2,541
Supporter care	777	-	-	777	789
General fundraising	950	-	-	950	1,032
Legacies	190	-	-	190	165
	4,796	-	-	4,796	4,527
Net fundraised income generated	16,134	574	-	16,708	18,885

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.

Included within the expenditure in raising funds is £697k (2014 Restated: £648k) of apportioned support costs. See note 8.

Subscriptions and donations from supporters in 2014 included £127k restricted, and £25k endowment income. All £314k of grants received in 2014 were restricted. All other 2014 comparative income and expenditure in this note was unrestricted.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

3 Subscriptions, Donations & Grants (continued)

Analysis of restricted funds

The following restricted income was received during the year **£000s**

Donations:

From individuals in support of:	Middle East & North Africa	65
	Crisis Response	15
	Individuals at Risk	4
	Human Rights Defenders	5
	Refugee Programme	5
	Stop Torture	13
	My Body My Rights	5
	Fundraising (Legacy and initiatives)	40
	Save the Human Rights Act	28
	Direct Funding for Other Amnesty Sections	8
		188

Grants:

Comic Relief	Forced Evictions in Kenya	97
Comic Relief	"Still Human Still Here" coalition	27
Unbound Philanthropy	"Still Human Still Here" coalition	23
Peoples Postcode Lottery	Human Rights Education	115
City Bridge Trust	Human Rights Education	39
Thomas Paine Initiative	Human Rights in the UK and the HRA	55
Network for Social Change	Human Rights Defenders	11
Evan Cornish Foundation	AI Israel Human Rights Education	8
Splitmoon Trust	Stop Torture	3
Rathbone Investment Management	Refugees	3
The W.F. Southall Charitable Trust	HRE Active Participation	2
Pyramid Builders	North Korea	2
N Smith Charitable Settlement	My Body My Rights	1
		386

Total restricted funds **574**

The Boards would like to express their gratitude to these funders for their generous grants.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

4 Other Trading Activities

	Income	Expenditure	Net funds generated	Income	Expenditure	Net funds generated
	2015	2015	2015	2014	2014	2014
	£000s	£000s	£000s	Restated £000s	Restated £000s	Restated £000s
Shops	613	658	(45)	609	645	(36)
Sales	126	92	34	133	82	51
Conferencing	196	216	(20)	175	49	126
Corporate Relationships	343	1	342	325	1	324
Royalties	48	4	44	80	39	41
Community fundraising	575	379	196	586	331	255
Events	17	173	(156)	15	212	(197)
Appeals	624	196	428	721	214	507
Weekly Lottery	319	158	161	271	119	152
Raffles	292	96	196	245	104	141
	3,153	1,973	1,180	3,160	1,796	1,364

Included in the costs of other trading activities is £452k (2014 Restated: £451k) 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. We are aware that these events make a significant contribution to the furtherance of our fundraising programmes and bring lasting financial benefits.

5 Publications and materials

	2015 £000s	2014 £000s
Income from human rights publications and campaigning materials	159	169

6 Investment income

	2015 £000s	2014 £000s
Interest receivable on bank deposits	35	35
Interest receivable on fixed asset investments	13	12
Total investment and other income	48	47

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

7 Expenditure in pursuit of objectives

	2015	2015	2015	2014
	Unrestricted	Restricted	Total	Restated
	£000s	£000s	£000s	Total
				£000s
Human rights campaigning				
Production and distribution of human rights publications and campaigning materials	1,918	-	1,918	1,782
Campaigns and activism support	962	-	962	1,048
Media	824	-	824	699
Individuals at risk	603	51	654	634
Human rights education	317	168	485	514
Policy	525	-	525	444
Amnesty in the community	380	-	380	427
Nations and regions	397	-	397	400
Refugees & asylum	234	68	302	284
Women's Human Rights	102	-	102	283
Grants to AI Sections	351	-	351	269
Youth activism	200	-	200	159
Country campaigning	120	28	148	150
Corporate & social responsibility	115	-	115	112
Security & human rights	102	-	102	97
Death penalty	-	-	-	1
Human Rights Act	51	69	120	-
Stop Torture	122	13	135	-
My Body, My Rights	125	5	130	-
Total human rights campaigning	7,448	402	7,850	7,303
Research into and relief of human rights violations				
Grant to Amnesty International Limited	6,972	-	6,972	8,733
Direct International Funding	-	252	252	135
Relief to victims of human rights violations	-	-	-	-
Total research: human rights violations	6,972	252	7,224	8,868
Investment in activist recruitment				
Investment in activist recruitment	1,710	-	1,710	1,531
Support costs apportioned (see note 9)	209	-	209	162
Total investment in activist recruitment	1,919	-	1,919	1,693
Total expenditure in pursuit of objectives	16,339	654	16,993	17,864

Included in human rights campaigning is £2,316k (2014 Restated:£2,361k) of apportioned support cost. See note 8.

A full discussion of all AIUK's activities appears in the report of the Boards on pages 1 to 17.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

7 Expenditure in pursuit of objectives - Continued

2014 expenditure on human rights campaigning included a total of £218k of restricted expenditure. This was expended on the following activities: individuals at risk - £1k; human rights education - £50k; nations and regions - £17k; refugees and asylum - £84k; country campaigning - £53k; and security and human rights £13k. Within 2014 research into and relief of human rights violations, all £135k of direct international funding expenditure was restricted. All other 2014 comparative expenditure in this note was unrestricted.

8 Support costs

	2015	2014
	£000s	Restated
		£000s
Staff costs	1,357	1,220
Staff and volunteer training and welfare	253	285
Premises costs	609	713
Recoverable VAT	(19)	(34)
Interest payable on mortgage loan	92	104
Depreciation	329	372
Audit fees	45	43
Non-audit fees	21	4
Other support costs	744	713
Governance	243	202
Total support costs	3,674	3,622

	2015	2014
	£000s	Restated
		£000s
Apportionment of support costs		
Raising funds	697	648
Other trading activities	452	451
Human rights campaigning	2,316	2,361
Investment in activist recruitment	209	162
Total support costs apportioned	3,674	3,622

Staff costs covers employees in finance, information technology, human resources and facilities management. The mortgage loan is secured on the Human Rights Action Centre. Further details of the mortgage loan appear in note 13. Support costs are apportioned across the organisation's activities. Apportionment is based on staff time spent on the organisation's activities.

Staff costs cover employees in finance, information technology, human resources and facilities management. Included within support costs are operating lease costs of £185k (2014: £190k) and external audit fees of £45k (2014: £43k). BDO LLP (our auditors) were also paid £21k (2014: £4k) in non-audit fees for taxation and assurance services.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

9 Staff costs

	2015	2014
	£000s	£000s
Wages and salaries	6,259	5,962
Social security costs	669	642
Pension costs	430	397
Redundancy costs	-	72
	7,358	7,073

During the year a £5k ex-gratia payment on termination of employment was made to a member of staff.

The UK Section contributes to defined contribution pension schemes as noted in note 1.

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

	Full-time	Cost
	equivalents	£000s
Cost of generating voluntary income	34	1,485
Activities for generating funds	16	599
Human rights campaigning	86	4,132
Support	24	1,142
Total	160	7,358

There were 212 (2014: 208) 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 160 (2014: 150) full-time posts. The average number of employees for 2015 was 180 (2014: 171).

Ongoing salaries	2015	2014
£ 000s	Total	Total
	numbers	numbers
0 - 60	208	204
60 - 70	3	3
70 - 80	-	-
80 - 90	-	-
90 - 100	1	1
	212	208

Redundancies	2015	2014
£ 000s	Total	Total
	numbers	numbers
0 - 60	-	2
60 - 70	-	-
70 - 80	-	-
	-	2

AMNESTY INTERNATIONAL UNITED KINGDOM SECTION
Notes forming part of the financial statements for the year ended 31 December 2015

9 Staff costs (continued)

Senior Pay

Emoluments for all permanent Senior Management Team members employed by the UK Section and Trust for the year ending 31 December 2015 are shown below. These figures show the total salary of which 79% in total is apportioned to Amnesty International United Kingdom Section:

Senior Management Team	Full Time Annual Salary
	£
Director	99,052
Director of Supporter Campaigning and Communications	69,210
Director of Fundraising	69,015
Director of Chief Executive's Office	69,210

Emoluments exclude employer pension contributions. Interim appointments are also excluded.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

10 Taxation

	2015	2014
	£000s	(Restated)
		£000s
Taxation on profit on ordinary activities		
Total current tax	-	-
Deferred tax		
Movement in deferred tax provision	-	-
Taxation on profit on ordinary activities	-	-

	2015	2014
	£000s	(Restated)
		£000s
Reconciliation		
Profit on ordinary activities before tax	1,109	2,601
Profit on ordinary activities at the standard rate of corporation tax in the UK of 20.25% (prior year 21.49%)	225	559
Effects of:		
Net non-taxable income	(220)	(541)
Deferred tax not recognised	(5)	(18)
Excess of depreciation over capital allowances	-	-
Total tax charge	-	-

	£000s	£000s
Provision for deferred tax - treated as unprovided		
Deferred tax at 20%		
Balance at 1 January 2015	(163)	(180)
Movement	14	17
Balance at 31 December 2015	(149)	(163)
Accelerated capital allowances	213	236
Losses available to carry forward	(361)	(398)
Other timing differences	(1)	(1)
	(149)	(163)

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

11 Tangible Fixed assets

Tangible Fixed Assets	Freehold land and buildings	Plant & machinery	Computer equipment & infrastructure	Office equipment	Leashold improvements	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Cost						
at 1 January 2015	9,732	1,691	891	830	20	13,164
Adjustment	-	-	10	(10)	-	-
Additions	-	-	27	39	-	66
Asset write-off	-	-	(125)	-	-	(125)
at 31 December 2015	9,732	1,691	803	859	20	13,105
Depreciation						
at 1 January 2015	1,238	838	803	725	19	3,623
Charge for year	122	83	34	44	-	283
On disposals	-	-	(81)	-	-	(81)
at 31 December 2015	1,360	921	756	769	19	3,825
Net book value						
at 31 December 2015	8,372	770	47	90	1	9,280
at 31 December 2014	8,494	853	88	105	1	9,541

Freehold land and buildings

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works. The original cost of the land included above was £3,500,000.

Investments	2015 Total £000s	2014 Total £000s
Opening market value at 1 January	262	239
Disposals	(32)	-
Unrealised (loss)/gain for the year	(2)	22
Closing market value at 31 December	228	261
Historical cost at 31 December	231	248

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

12 Debtors

	2015	2014
	£000s	Restated
		£000s
Tax recoverable on gift aid	1,470	84
Accrued legacy income	1,173	1,470
Trade debtors	87	115
Other debtors, prepayments and accrued income	596	714
Value Added Tax recoverable	138	114
	3,464	2,497

All amounts are due within 12 months.

13 Creditors

Amounts falling due within one year

	2015	2014
	£000s	£000s
Trade creditors	523	294
Mortgage loan	1,902	148
Accruals and deferred income	630	429
Payroll taxes and other creditors	49	47
	3,104	918

The company's mortgage loan is due for repayment in May 2016 and as such is included as a creditor falling due within one year.

Amounts falling due after more than one year

	2015	2014
	£000s	£000s
Mortgage loan	-	1,903
	-	1,903

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

14 Restricted funds

Endowment fund	Total £000s
Opening market value at 1 January 2015	509
Total incoming resources	13
Unrealised gain for the year	7
Closing market value at 31 December 2015	529
<i>Represented by:</i>	
Fixed Assets	228
Cash at Bank	301
	529

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

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

In October 2014 Mr Wong made a further gift of £25k to invest in bonds, which we will undertake in 2015. The Trustees are obliged to hold this capital and any maturing bonds in perpetuity and apply the income of the fund in furtherance of the Trust's charitable objectives

The endowment fund represents cash and bonds (stated at market value). The bonds must be held until their maturity dates.

The Trustees / Directors wish to express their gratitude to Mr Wong for these extremely generous donations towards their work.

Restricted grants	Total £000s
At 1 January 2015	332
Income (see note 3)	574
Expenditure (see note 7)	(654)
At 31 December 2015	252
People Trafficking	87
Human Rights in the UK and the HRA	54
Fundraising	40
Still Human Still Here coalition	28
Human Rights Education	27
Refugees	5
Stop Torture Campaign	3
Al Israel	8
Cash at bank	252

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

15 Unrestricted funds

	Designated Funds - Fixed Asset reserve £000s	Total Undesignated funds £000s	Total Unrestricted funds £000s
At 1 January 2015 as restated	7,638	8,997	16,635
Utilised during year	-	1,169	1,169
Movement between reserves	1,642	(1,642)	-
At 31 December 2015	9,280	8,524	17,804
Represented by			
Tangible fixed assets	9,280	-	9,280
Cash at bank	-	8,128	8,128
Net current assets	-	396	396
	9,280	8,524	17,804

Fixed Asset reserve

The fixed asset reserve comprises funds invested in tangible fixed assets to enable the charity and company to carry out their work effectively. Such funds are not available for other use.

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

16 Notes to the cash flow statement

Reconciliation of net income to net cash inflows from operating activities	2015	2014
	£000s	£000s
Net income for the reporting period (as per the statement of financial activities)	1,109	2,798
Adjustments for:		
Depreciation	283	372
Asset write-off	44	-
Interest received	(48)	(47)
Interest paid	92	104
Exchange gain/(loss) on foreign currency holdings	2	13
Decrease in stock	3	-
(Increase)/Decrease in debtors	(967)	189
Increase/(Decrease) in creditors	2,185	(296)
Net cash inflow from operating activities	2,703	3,133

Analysis of net funds	1 Jan	Non-Cash	Cash	31 Dec
	2015	Changes	flows	2015
	£000s	£000s	£000s	£000s
Cash in hand and at bank	<u>7,959</u>	<u>-</u>	<u>722</u>	<u>8,681</u>

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

17 Commitments under operating leases

	2015	2014
	£000s	£000s
Minimum lease payments due		
No later than one year	208	192
Between 1 and 5 years	292	379
More than 5 years	-	-
	500	571
Analysed between:		
Hire of plant and machinery	154	200
Other operating leases	346	371
	500	571

18 Related party transactions

Amnesty International consists of independent sections throughout the world and an International Secretariat (IS) in London which coordinates the worldwide movement and provides support for global governance structures. The IS consists of two companies – Amnesty International Limited and Amnesty International Charity Limited. These are considered to be related entities due to the close relationships and influence that coexist within the Amnesty movement.

Related Entity transactions

During the year the following transactions took place with related entities reflecting monies flowing out.

	2015	2014
	£000s	£000s
Grant to Amnesty International Limited for research into human rights violations	(6,972)	(8,733)
Restricted grants made to Amnesty International Limited for furtherance of charitable objectives	(252)	(135)
Contribution made to Amnesty International European Institutions office	(351)	(269)

In addition there was a £300 personal donation to the Trust from a Trustee during the year (2014: £0).

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

19 Explanation of transition to FRS102 and the Charities SORP

These financial statements for the year ended 31st December 2015 are the first financial statements of Amnesty International (UK Section) Charitable Trust and Amnesty International United Kingdom Section that comply with FRS102 and the new Charities SORP.

In applying the requirements of FRS 102 and the Charities SORP, a change in the accounting treatment of governance costs, and a change in the accounting policy for legacy recognition, and consequent restatement of prior year figures is required.

The following notes to the financial statements describe the differences between reserves and income and expenditure presented previously, and the amounts as restated to comply with the accounting policies selected in accordance with FRS 102 and the new Charities SORP for the reporting period ended at 31 December 2014 (ie comparative information), as well as reserves presented in the opening balance sheet (ie at 1 January 2014). It also describes all the required changes in accounting policies made on first-time adoption of FRS 102.

Reconciliation of Balance Sheet for the year ended 31 December 2014

	At 1 January 2014			At 31 December 2014		
	As previously stated	Effect of transition	As restated	As previously stated	Effect of transition	As restated
Note	£000s	£000s	£000s	£000s	£000s	£000s
Fixed assets						
Tangible fixed assets	9,903	-	9,903	9,541	-	9,541
Investments	239	-	239	261	-	261
	10,142	-	10,142	9,802	-	9,802
Current assets						
Debtors	19a 2,288	594	2,882	2,100	397	2,497
Stock	39	-	39	39	-	39
Cash at bank and in hand	5,041	-	5,041	7,959	-	7,959
	7,368	594	7,962	10,098	397	10,495
Creditors: amounts falling due within one year	(1,214)	-	(1,214)	(918)	-	(918)
Net current assets	6,154	594	6,748	9,180	397	9,577
Creditors: amounts falling due after more than one year	(2,051)	-	(2,051)	(1,903)	-	(1,903)
Total net assets	14,245	594	14,839	17,079	397	17,476
Reserves:						
Unrestricted						
Undesignated	19a 5,713	594	6,307	8,600	397	8,997
Designated	7,852	-	7,852	7,638	-	7,638
Restricted	244	-	244	332	-	332
Endowment	436	-	436	509	-	509
Total reserves	14,245	594	14,839	17,079	397	17,476

AMNESTY INTERNATIONAL UNITED KINGDOM
Notes forming part of the pro forma combined financial statements for the
year ended 31 December 2015

19 Explanation of transition to FRS102 and the Charities SORP (continued)

Reconciliation of Statement of Financial Activities for the year ended 31 December 2014

SoFA heading as previously stated	SoFA heading as restated	As previously stated Note	£000s	Effect of transition £000s	As restated £000s
Voluntary income	Subscriptions, Donations and Grants	19a	23,609	(197)	23,412
Activities for generating funds	Other trading activities		3,160	-	3,160
Income from pursuit of objectives	Publications and Materials		169	-	169
Investment and other income	Investments		47	-	47
Total incoming resources	Total income		26,985	(197)	26,788
Cost of generating funds	Expenditure on raising funds	19b	6,259	64	6,323
Expenditure on charitable purposes	Expenditure on charitable activities	19b	17,674	190	17,864
Governance costs		19b	254	(254)	0
Total incoming resources	Total income		24,187	-	24,187
Net gains/(losses) on investments	Net gains/(losses) on investments		36	-	36
Net incoming / (outgoing) resources	Net income / (expenditure)		2,834	(197)	2,637

19a Change of Legacy Recognition Criteria

As required by the charities SORP, the criteria for recognising income has changed. Income must now be recognised when the likelihood of receipt is probable rather than certain. In applying this to legacy income, a new accounting policy has been created, resulting in earlier recognition in some instances.

An amount of £594k previously recognised in 2014 is now recognised in 2013, resulting in an increase of brought forward reserves at 1 January 2014 of £594k. An amount of £397k was received in 2015 and is now recognised in 2014, resulting in an increase of brought forward reserves at 1 January 2015 of £397k. The net impact on the Statement of Financial Activities in 2014 is a reduction of net income of £197k.

19b Reallocation of governance costs

As required by the Charities SORP, governance costs are now no longer required to be disclosed on the face of the Statement of Financial Activities. They are now included as a support cost and reallocated to relevant other headings as shown in note 8.