

**Company No: 03139939**

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**

Financial statements for the year ended 31 December 2015

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

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**Financial Statements for the year ended 31 December 2015**

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**Full name and registered address of the charity**

Amnesty International UK Section Charitable Trust  
The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA

**Status of the charity**

The charity was incorporated on 16 December 1995 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It took over at that date all the assets and liabilities of the Amnesty International British Section Charitable Trust.

**Charity registration number - England & Wales** 1051681  
**Charity registration number - Scotland** SC039534  
**Company registration number** 03139939

**Charity correspondent**

Rosie Chapman, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA  
Tel: 020-7033-1500; e-mail [amnestycompany.secretary@amnesty.org.uk](mailto:amnestycompany.secretary@amnesty.org.uk)

**Trustees**

Gareth Davies	- Chair	Livia Aliberti
Richard Cryer *	- Treasurer (resigned 19 September 2015)	Emma France
Meredith Coombs *	- Treasurer (appointed 19 September 2015)	Sarah O'Grady *
Bridget Lindley	- appointment ceased on 7 March 2016	Thomas Hedley *

\* member of Board of Amnesty International United Kingdom Section

**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

<b>Bankers</b>	Co-operative Bank plc, 9 Prescott Street, London, E1 8BE
<b>External auditors</b>	BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA
<b>Internal auditors</b>	Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL
<b>Solicitors</b>	Bates Wells & Braithwaite London LLP, 2-6 Cannon St, London EC4M 6YH

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**Trustees' report for the year ended 31 December 2015**

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## **Trustees' Report**

### **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 UK Section Charitable Trust ("Trust") 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 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**

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.

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.

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.

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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.

The Trustees 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 Trust and the Amnesty International United Kingdom Section. 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 Trust and the Amnesty International United Kingdom Section. 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.

### **3. Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the Companies Act 2006 and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements,

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which may vary from legislation in other jurisdictions. The Trustees' responsibility extends to the on-going integrity of the financial statements contained therein.

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

**4. Policy on pay for employees including senior staff**

The Trust operates 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 Trust is an accredited Living Wage employer.

**5. Thank you**

The donors, supporters, volunteers and staff of the Trust are warmly thanked for their continuing commitment to the aims of the Trust and for their exceptional generosity.

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

**Gareth Davies, Chair**

**31 March 2016**

## **Strategic Report**

### **1. Key objectives and statement of benefits**

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.

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

### **2. Key activities**

The Trustees recognise the importance of the Amnesty International 'brand' in securing the Trust's income, mainly from contributions from individual supporters, whose donations are solicited on the basis of the impact they will have on Amnesty International's worldwide promotion of human rights.

The Trustees therefore allocate the significant majority of the resources available for charitable purposes to Amnesty's international research, as well as (in some years) activity carried out by Amnesty International United Kingdom Section ("UK Section"). All of these activities are in line with the Trust's charitable objectives.

Small grants may also be given to organisations whose work meets the Trust's charitable objectives and complements the work of the Trust in areas outside the Trust's capabilities.

### **3. Achievements and performance**

During the course of 2015, the Trust prioritised investing in securing new donors and supporters and funding international charitable work through our grant to the International Secretariat which funds projects throughout the world.

#### **a. Recruiting and Retaining Amnesty Supporters**

At the end of December 2015 the number of regular Trust givers was 58,344. In comparison at December 2014 we had 56,178 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.

#### **b. Global Research Projects**

The Trust part-funded around 200 research projects totalling £7.2m (2014: £8.9m) undertaken by the Amnesty International movement, under the terms of grant agreements

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supported by a formal Memorandum of Understanding. Trustees have initiated an assurance framework to ensure that our funding falls within the charitable objectives of the Trust. We funded global projects co-ordinated by Amnesty's International Secretariat covering a wide range of human right areas including:

- corporate accountability
- maternal health and sexual rights
- slums and forced eviction
- refugees and migrants
- arms control
- unlawful detention
- international justice
- criminal justice
- freedom of expression
- discrimination
- abuse against civilians in armed conflict
- crisis response

We also funded work undertaken by Amnesty offices in other countries and projects that help the Amnesty movement grow and develop a presence in more countries.

A full account of the work undertaken world-wide by Amnesty International can be found on: <http://www.amnesty.org/>

**4. 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 Amnesty International UK Section Charitable Trust and the UK Section. 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 which we consider charitable in nature.

<b>Our Human Rights Priorities</b>		<b>What we will do in 2016</b>
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"> <li>• 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.</li> </ul>
2	Protecting the space for civil society <i>'... a new global campaign to protect freedom of</i>	<ul style="list-style-type: none"> <li>• We will work with the Amnesty International Secretariat to</li> </ul>

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	<i>expression, association and assembly and reverse the shrinking of civil society space'</i>	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. ... ensure that the Human Rights Act is retained and people in the UK remain able to assert their rights in UK courts'</i>	<ul style="list-style-type: none"> <li>• We will advocate for the retention of the Human Rights Act.</li> <li>• We will undertake research with the UK population to better understand attitudes to human rights and develop a communications strategy accordingly</li> <li>• 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.</li> </ul>
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"> <li>• We will deliver timely and effective crisis responses including on Syria and Yemen.</li> </ul>
5	Protecting individuals at risk <i>'...secure improvements in the lives of individuals and communities at risk... 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"> <li>• We will distribute 300 urgent action notifications to our members and supporters.</li> <li>• We will further develop our policies and processes around working with Individuals at Risk.</li> <li>• 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.</li> </ul>
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"> <li>• We will increase the number of schools using our materials and the number of school education sessions delivered by our volunteers.</li> </ul>
<b>The Foundations of this Strategic Plan</b>		
7	Increasing the impact of the Amnesty movement in the UK <i>'... the UK's most vibrant and effective activist network... 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"> <li>• We will increase the "intention to support" Amnesty</li> <li>• We will improve the parliamentary coverage of local groups</li> <li>• We will improve the depth and "health" of our active supporter base</li> </ul>

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8	<p>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></p>	<ul style="list-style-type: none"> <li>• We will grow fundraised income to £26m.</li> <li>• We will invest £2.5m in supporter acquisition</li> <li>• We will have a level of free reserves of £6.6m</li> </ul>
9	<p>Connecting more people to human rights  <i>'By 2020, 2% of the UK population will be engaged in human rights through Amnesty International UK.'</i></p>	<ul style="list-style-type: none"> <li>• We will connect with 0.9% of the UK population</li> <li>• We will recruit 253k new activist supporters and end the year with 360k activist supporters overall</li> <li>• We will achieve a net gain in financial supporters of 0.6%</li> </ul>
10	<p>Ensuring political analysis informs our work  <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"> <li>• We will develop a political strategy for AIUK Section</li> <li>• We will ensure that campaigns are informed by political analysis</li> <li>• We will inform Government and Parliament of our observations, concerns and recommendations.</li> </ul>
11	<p>Playing a full role in the international movement  <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"> <li>• We will contribute £9.5m in grant support towards human rights change delivered by the Amnesty International movement worldwide.</li> <li>• We will develop further our understanding of, and measurement of, how we contribute more widely to the international movement.</li> </ul>
<b>Building our Capacity</b>		
12	<p>Enhancing our campaign and project management  <i>'... consistent approaches to the planning, approval, management and evaluation of our campaigns and projects...'</i></p>	<ul style="list-style-type: none"> <li>• We will ensure that our new approach to campaign management is deployed successfully.</li> <li>• We will develop an approach to project management and implement it.</li> </ul>
13	<p>Assessing our impact, evaluating and learning  <i>'... rigorous monitoring, evaluation and learning processes...'</i></p>	<ul style="list-style-type: none"> <li>• We will develop and roll out our impact, evaluation and learning approach to projects and campaigns</li> <li>• We will ensure that all agreed recommendations for future improvement are fully implemented.</li> </ul>

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14	Developing our people and culture <i>'... develop the culture, skills and expertise that we need across AIUK to enable the delivery of this strategic plan...'</i>	<ul style="list-style-type: none"> <li>• We will develop a people and culture strategy.</li> <li>• We will ensure that overall staff costs are well controlled to budget.</li> </ul>
15	Enhancing our governance <i>'By 2020, AIUK's governing bodies will be operating at the highest level of Amnesty International's Core Standards... 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"> <li>• We will improve member participation in the AIUK democratic process</li> <li>• We will develop a strategy for governance development</li> <li>• We will enhance AIUK's performance against core governance standards for the AIUK movement</li> </ul>
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"> <li>• We will develop a technology strategy</li> </ul>
17	Being innovative in what we do <i>'By 2020, we will have embedded innovation techniques...'</i>	<ul style="list-style-type: none"> <li>• We will roll-out innovation workshops amongst teams at AIUK</li> </ul>

## 5. Financial review

The Trustees have 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 charity. The financial statements also comply with the charity's governing documents.

In applying the requirements of FRS102 and the Charities SORP, some changes in accounting policies and consequent restatement of prior year figures have been required. Details of these restatements can be found in note 20 of the financial statements.

The accounts show a surplus for the year of £1.6m which is £0.7m above the surplus achieved in 2014 of £0.9m. Income was £1.7m below last year, due mainly to a reduction in legacies from the record amount in 2014 of £5.2m to £3.1m.

Expenditure has decreased by £2.4m. There are two main reasons. Firstly, last year a grant was made to the Amnesty International United Kingdom Section for £1.4m. This year no such grant was made. Secondly, 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.

Free reserves at 31 December 2015 were £1.6m, which is below the newly-agreed target range of £3.25m to £4.25m. This is addressed further in section 7 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. Expenditure on

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fundraising increased by £0.3m as we invest to grow supporter numbers and income in line with our strategic goals.

The bulk of our expenditure (74%) continues to support global research into human rights violations.

## **6. Risk and assurance**

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

Firstly, our strategic risk approach is designed to identify key risks which could prevent the Trust from achieving its strategic objectives. It also identifies the assurance processes which are in place to manage and mitigate these risks and any outstanding actions around these assurance processes.

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 Trustees 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 Trust and Section, together with plans and strategies in managing these risks, are shown in the table below.

<b>Risk</b>	<b>Plans and strategies to manage risks</b>
<b>Strategy and Impact</b> – are we delivering the strategy and impact in order to meet our vision	<ul style="list-style-type: none"> <li>• We have a clear strategy for the period 2016 to 2020.</li> <li>• We report quarterly against strategic objectives and are developing a suite of Key Performance Indicators.</li> <li>• We report our impact through the “Annual Review” and “Our achievements” publications.</li> </ul>
<b>Financial sustainability</b> – are we delivering the strategy in a way that safeguards our financial sustainability	<ul style="list-style-type: none"> <li>• We have a fundraising strategy which supports the overall strategy.</li> <li>• We have reviewed the reserves policy which is now linked to risks and will be reviewed annually.</li> <li>• A more sustainable international funding framework has been agreed during 2015. This significantly improves our long-term financial sustainability.</li> </ul>
<b>Reputation</b> – are we delivering the strategy in a way which safeguards our reputation	<ul style="list-style-type: none"> <li>• We have a suite of policies designed to manage this risk including: donor acceptance, corporate donations, procurement, investment, data protection and social media.</li> <li>• We have an established crisis communications group with significant experience of effectively managing response to reputational risk.</li> <li>• We have an established on-call media team.</li> </ul>

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	<ul style="list-style-type: none"> <li>We have a Content Approval Process (CAP) to approve content of mass communications</li> </ul>
<p><b>Governance</b> – do our governance arrangements support our strategic delivery whilst ensuring that they are fit-for-purpose</p>	<ul style="list-style-type: none"> <li>International movement core standards reporting ensures our compliance with movement core standards.</li> <li>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.</li> </ul>
<p><b>Statutory and Regulatory Compliance</b> – do we meet all compliance obligations relevant to the delivery of our strategy</p>	<ul style="list-style-type: none"> <li>We monitor and manage all compliance aspects relevant to the delivery of our strategy.</li> </ul>
<p><b>People</b> – 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"> <li>We work closely with staff and have a number of formal fora within which staffing issues are discussed.</li> <li>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.</li> </ul>

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales.

## 7. Reserves policy

As at 31 December 2015, unrestricted funds totalled £6.3m (2014 Restated: £4.7m). This comprises:

- £4.7m (2014: £2.9m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £1.6m (2014 Restated: £1.8m) of funds which represent free reserves.

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

The Trustees have adopted a reserves policy which is in line with recommendations of the Charity Commission. This policy is reviewed annually.

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

Taking into account these factors, the Trustees have determined that free reserves should be within the range of £3.25m to £4.25m, and this is reflected in the Trust's financial strategy.

At 31 December 2015, the level of free reserves was £1.6m. The Trust plans to bring reserves in line with the policy gradually over a period of up to 5 years by generating surpluses and managing costs tightly.

### **8. Investments policy**

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

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

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

**Gareth Davies, Chair**

**31 March 2016**

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Report of the independent auditors of Amnesty International UK Section**  
**Charitable Trust**

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## **Auditors Report to the members of Amnesty International UK Section Charitable Trust**

We have audited the financial statements of Amnesty International (UK Section) Charitable Trust for the year ended 31 December 2015 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 (including FRS 102 “the Financial Reporting Standard application in the United Kingdom and Republic of Ireland”) (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity’s trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charity’s trustees and 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 charity and the charity’s trustees and members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors:**

As explained more fully in the Trustees’ Responsibilities Statement (set out on pages 2 and 3), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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

### **Scope of the audit of the financial statements**

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

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Andrew Stickland**

**1 April 2016**

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

BDO LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

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

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Statement of financial activities for the year ended 31 December 2015**

	Note	Unrestricted funds	Restricted funds	Endowment fund	Total 2015 £000s	Total 2014 (Restated) £000s
<b><u>Income from:</u></b>						
Donations and grants	3	11,875	539	-	12,414	13,930
Other trading activities	5	1,655	-	-	1,655	1,817
Investments and other income	6	251	-	13	264	269
<b>Total income</b>		<b>13,781</b>	<b>539</b>	<b>13</b>	<b>14,333</b>	<b>16,016</b>
<b><u>Expenditure on:</u></b>						
<b>Raising Funds</b>						
- Raising funds	3	2,608	-	-	2,608	2,280
- Other trading activities	5	659	-	-	659	670
<b>Total expenditure on raising funds</b>		<b>3,267</b>	<b>-</b>	<b>-</b>	<b>3,267</b>	<b>2,950</b>
<b>Charitable activities</b>						
- Promotion of human rights violations	7	762	356	-	1,118	2,392
	7	6,972	252	-	7,224	8,868
- Investment in activist recruitment	7	1,144	-	-	1,144	989
<b>Total expenditure on charitable activities</b>		<b>8,878</b>	<b>608</b>	<b>-</b>	<b>9,486</b>	<b>12,249</b>
<b>Total expenditure</b>		<b>12,145</b>	<b>608</b>	<b>-</b>	<b>12,753</b>	<b>15,199</b>
Net gains on investments		-	-	7	7	36
<b>Net Income/(expenditure)</b>		<b>1,636</b>	<b>(69)</b>	<b>20</b>	<b>1,587</b>	<b>853</b>
<b><u>Reconciliation of funds:</u></b>						
<b>Total funds brought forward</b>		<b>4,694</b>	<b>315</b>	<b>509</b>	<b>5,518</b>	<b>4,665</b>
<b>Total funds carried forward</b>		<b>6,330</b>	<b>246</b>	<b>529</b>	<b>7,105</b>	<b>5,518</b>

All amounts relate to continuing activities.  
The notes on pages 17 to 30 form part of these financial statements.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Balance sheet at 31 December 2015**  
**Company No: 03139939**

	Note	2015 £000s	2015 £000s	2014 (Restated) £000s	2014 (Restated) £000s
<b>Fixed assets</b>					
Tangible fixed assets	12	4,746		4,778	
Investments	13	228		262	
		4,974	4,974	5,040	5,040
<b>Current assets</b>					
Debtors	14	2,743		1,674	
Cash at bank and in hand		3,254		1,164	
		5,997		2,838	
<b>Creditors: amounts falling due within one year</b>	15	(3,866)		(457)	
<b>Net current assets</b>			2,131		2,381
<b>Creditors: amounts falling due after more than one year</b>	16		-		(1,903)
<b>Total net assets</b>			7,105		5,518
<b><u>Reserves:</u></b>					
<b>Unrestricted</b>					
Undesignated	17		1,584		1,819
Designated	17		4,746		2,875
<b>Restricted</b>	17		246		315
<b>Endowment</b>	17		529		509
			7,105		5,518

Approved by the Board on 31 March 2016 and signed on its behalf by

Meredith Coombs, Treasurer

The notes on pages 17 to 30 form part of these financial statements

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Cash flow statement for the year ended 31 December 2015**

		2015	2015	2014	2014
	Note	£000s	£000s	£000s	(Restated) £000s
<b>Cash flows from operating activities:</b>					
<b>Net cash provided by operating activities</b>	<b>18</b>		<b>4,034</b>		<b>842</b>
<b>Cash flows from investing activities</b>					
Interest received	6	19		24	
Interest paid	9	(92)		(104)	
Sale of fixed asset investments	13	32		-	
<b>Net cash used in investing activities</b>			<b>(41)</b>		<b>(80)</b>
<b>Cash flows from financing activities:</b>					
Repayments of borrowing		(1,903)		(148)	
<b>Net cash used in financing activities</b>			<b>(1,903)</b>		<b>(148)</b>
Change in cash and cash equivalents in the reporting period	18		<b>2,090</b>		<b>614</b>
Cash and cash equivalents at the beginning of the reporting period	18		1,164		550
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>18</b>		<b>3,254</b>		<b>1,164</b>

The notes on pages 17 to 30 form part of these financial statements.

## **1 Accounting Policies**

### **Basis of accounting**

The 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 Trustees 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 20.

### **Income and expenditure**

- Income from appeals and charitable donations 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.
- Grant income is recognised when the conditions for receipt have been complied with
- Expenditure is charged to the Statement of Financial Activities on an accruals basis
- Expenditure with the main purpose of attracting new committed supporters is allocated between the cost of generating voluntary income (gaining financial supporters) and campaigning expenditure (gaining activists).
- 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
- Grant expenditure in furtherance of the charity's objects is recognised as expenditure when confirmation of an award is made to the receiving organisation
- Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

### **Fixed assets – freehold land and buildings**

Freehold buildings are included at cost and are depreciated over 50 years on a straight-line basis from the point at which they are brought into use. Freehold land is included at cost and is not depreciated.

### **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 Charitable Trust 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 UK Section Charitable Trust.

### **Reserves**

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

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**1 Accounting Policies - Continued**

**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.

**2 Taxation**

The Trust is a registered Charity within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially exempt from taxation in respect of income or capital gains within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of The Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

**3 Donations & Grants**

	Unrestricted	Restricted	Endowment	Total	Total
	2015	2015	2015	2015	2014
	£000s	£000s	£000s	£000s	(Restated)
					£000s
Donations from supporters (see note 4)	7,303	150	-	7,453	7,135
Legacies	3,104	-	-	3,104	5,233
Gift Aid	1,421	2	-	1,423	1,248
Grants received (see note 4)	47	387	-	434	314
	<b>11,875</b>	<b>539</b>	<b>-</b>	<b>12,414</b>	<b>13,930</b>
<b>Expenditure in raising funds</b>					
Supporter recruitment	1,717	-	-	1,717	1,484
Supporter care	207	-	-	207	219
General fundraising	494	-	-	494	412
Legacies	190	-	-	190	165
	<b>2,608</b>	<b>-</b>	<b>-</b>	<b>2,608</b>	<b>2,280</b>
<b>Net fundraised income generated</b>	<b>9,267</b>	<b>539</b>	<b>-</b>	<b>9,806</b>	<b>11,650</b>

Included in the expenditure in raising funds is £223k (2014 Restated: £232k) of apportioned support costs. (See note 8 for further information).

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 UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**4 Analysis of restricted funds received**

The Trustees express their gratitude to the funders for their generous grants: **£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
		<b>152</b>

**Grants:**

Comic Relief	Forced Evictions in Kenya	98
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
		<b>387</b>

**Total restricted funds received**

**539**

**5 Other trading activities**

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2015	2015	2015	2014	2014	2014
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	262	1	261	277	1	276
Community fundraising	290	232	58	303	232	71
Appeals	492	172	320	721	214	507
Weekly Lottery	319	158	161	271	119	152
Raffles	292	96	196	245	104	141
	<b>1,655</b>	<b>659</b>	<b>996</b>	<b>1,817</b>	<b>670</b>	<b>1,147</b>

Included in expenditure on other trading activities is £69k (2014 Restated: £57k) of apportioned support costs. (See note 8 for further information). All income from other trading activities was unrestricted.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

<b>6 Investment and other income</b>	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
Interest receivable on bank deposits	6	12
Interest receivable on fixed asset investments	13	12
<b>Investment income</b>	<b>19</b>	<b>24</b>
<b>Other income - rental income</b>	<b>245</b>	<b>245</b>
<b>Total investment and other income</b>	<b>264</b>	<b>269</b>

The rental income arises under a lease granted to a related entity, Amnesty International United Kingdom Section, to occupy the Human Rights Action Centre.

<b>7 Expenditure on charitable activities</b>	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>Restated £000s</b>
<b>Unrestricted grants to Amnesty UK Section:</b>		
Individuals at risk	-	252
Media	-	235
Human rights education	-	156
Policy	-	138
Nations and regions	-	127
Women's human rights	-	108
Amnesty in the community	-	86
AGM	-	76
Youth activism	-	68
Corporate & Social Responsibility	-	59
Security & human rights	-	52
Refugees & Asylum	-	48
<b>Total unrestricted grants to Amnesty UK Section:</b>	<b>-</b>	<b>1,405</b>
<b>Restricted grants to Amnesty UK Section:</b>		
Human rights defenders	16	-
Human rights education	169	50
Human Rights in Scotland Referendum	-	15
Individuals at Risk	34	1
Middle East & North Africa	16	50
My Body, My Rights	1	-
North Korea	10	-
N.Ireland "Time to deal with the past"	2	1
Refugee Research	3	-
Scottish Gypsy Travellers campaign	-	1
Still Human Still Here	48	50
Stop Torture	13	13
Women's Human Rights	4	-
<b>Total restricted grants to Amnesty UK Section:</b>	<b>316</b>	<b>181</b>
<b>Production and distribution of human rights publications (includes £40k Restricted)</b>	<b>602</b>	<b>593</b>
Support costs apportioned (see note 8)	200	213
<b>Total expenditure on promotion of human rights</b>	<b>1,118</b>	<b>2,392</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

<b>7 Expenditure on charitable activities - Continued</b>	<b>2015</b>	<b>2014 Restated</b>
	<b>£000s</b>	<b>£000s</b>
<b>Research into and relief of human rights violations</b>		
Grant to Amnesty International Limited	6,972	8,733
Direct International Funding (Restricted)	252	135
Relief to victims of human rights violations	-	-
<b>Total research into and relief of human rights violations</b>	<b>7,224</b>	<b>8,868</b>
<b>Investment in activist recruitment</b>		
Investment in activist recruitment	1,089	936
Support costs apportioned (see note 8)	55	53
<b>Investment in activist recruitment</b>	<b>1,144</b>	<b>989</b>
<b>Total expenditure on charitable activities</b>	<b>9,486</b>	<b>12,249</b>
<b>Total Restricted Grants included in the above</b>		
For the promotion of human rights	356	181
Research into human rights violations	252	135
	<b>608</b>	<b>316</b>

## **8 Support Costs**

Staff costs cover employees in finance, information technology, human resources and facilities management.

	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>(Restated)</b>
		<b>£000s</b>
Staff costs	240	260
Interest payable (see note 9)	92	104
Depreciation	32	32
Audit fees	19	19
Non-audit fees	15	-
Governance	1	-
Other support costs	148	140
<b>Total support costs</b>	<b>547</b>	<b>555</b>

These support costs are apportioned across the organisation's activities based on staff time spent.

	<b>2015</b>	<b>2014 (Restated)</b>
	<b>£000s</b>	<b>£000s</b>
Raising funds	223	232
Other trading activities	69	57
Human rights campaigning	200	213
Investment in activist recruitment	55	53
<b>Total support costs apportioned</b>	<b>547</b>	<b>555</b>

Included within support costs are external audit fees of £19k (2014: £19k). BDO LLP (our auditors) were also paid £15k (2014: £0) in non-audit fees for taxation and assurance services.

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**9 Interest Payable**

	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
Interest payable on mortgage loan	92	104

The mortgage loan is secured on the Human Rights Action Centre. Further details of the mortgage loan appear in note 15.

**10 Staff costs**

All staff employed by Amnesty UK are employed on joint contracts of employment between Amnesty International United Kingdom Section and Amnesty International UK Section Charitable Trust. The amount charged to each entity varies according to the requirements of the role.

All of the disclosures below relate to those costs apportioned to Amnesty International UK Section Charitable

	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
Wages and salaries	1,260	1,183
Social security costs	130	123
Pension costs	78	72
Redundancy costs	-	4
	<b>1,468</b>	<b>1,382</b>

The UK Trust contributes to a defined contribution pension scheme.

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

	<b>Full-time equivalents</b>	<b>Cost £000s</b>
Cost of generating voluntary income	15	624
Activities for generating funds	4	156
Human rights campaigning	10	447
Support	5	240
<b>Total</b>	<b>34</b>	<b>1,467</b>

There were 125 (2014: 126) 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 34 (2014: 31) full-time posts. The average number of employees for 2015 was 107 (2014: 103).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**10 Staff costs (continued)**

	<b>2015</b>	<b>2014</b>
<b>Ongoing salaries</b>	<b>Total</b>	<b>Total</b>
<b>£ 000s</b>	<b>numbers</b>	<b>numbers</b>
0 - 60	125	126
	<b>125</b>	<b>126</b>

As noted above, the emoluments in the table above represent the amounts charged to Amnesty International UK Section Charitable Trust, not the total annual emoluments for the relevant staff, which are split across both entities. The table above provides analysis of salary costs only. Details of redundancy payments are provided separately in the table below.

	<b>2015</b>	<b>2014</b>
<b>Redundancies</b>	<b>Total</b>	<b>Total</b>
<b>£ 000s</b>	<b>numbers</b>	<b>numbers</b>
0 - 60	-	1
	<b>-</b>	<b>1</b>

**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 17% in total is apportioned to Amnesty International UK Section Charitable Trust:

<b>Senior Management Team</b>	<b>Full Time Annual Salary</b>
	<b>£</b>
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.

**11 Directors' Remuneration**

The charity is a company limited by guarantee, so the Directors are also Trustees. No Trustee received emoluments during the year (2014: £nil). During the 2015 year, out of pocket expenses totalling £1,540 were reimbursed to 4 Trustees (2014: no Trustees).

Insurance cover was in place at an annual premium of £2k (2014: £2k).

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**12 Tangible fixed assets**

	<b>Land and buildings £000s</b>
<b>Cost at 1 January 2015 and 31 December 2015</b>	<b>5,094</b>
Depreciation at 1 January 2015	316
Charge for the year	32
<b>Depreciation at 31 December 2015</b>	<b>348</b>
<b>Net book value at 31 December 2015</b>	<b>4,746</b>
<b>Net book value at 31 December 2014</b>	<b>4,778</b>

The land and building asset is the freehold of the Human Rights Action Centre in New Inn Yard, London. The Trust has granted a 35-year lease to the UK Section, a condition of which is that the tenant had to carry out the programme of refurbishments to the building. The capital costs of these refurbishments are shown in the accounts of that company. The UK Section has granted a licence allowing the Trust to use the building for its own activities. The cost of the asset shown above includes the purchase price and associated expenses together with capitalised costs incurred in beginning the refurbishment works before the tenant took over the responsibility for the works. The original cost of the land included above is £3.5 million.

**13 Listed Investments**

The listed investments represent unmatured US Federal Government Bonds gifted by David T K Wong under a declaration of Trust dated September 1999. Further details can be found under note 17

	<b>2015 £000s</b>	<b>2014 £000s</b>
<b>Opening market value at 1 January</b>	262	239
Disposals	(32)	-
Unrealised (loss)/gain for the year	(2)	23
<b>Closing market value at 31 December</b>	<b>228</b>	<b>262</b>
<b>Historical cost at 31 December</b>	<b>231</b>	<b>248</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

<b>14 Debtors</b>	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>(Restated)</b>
		<b>£000s</b>
Tax recoverable on Gift Aid	1,470	84
Accrued legacy income	1,173	1,470
Other accrued income	81	81
Other debtors and prepayments	19	39
	<b>2,743</b>	<b>1,674</b>

<b>15 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
Trade creditors	149	141
Mortgage loan	1,902	148
Amounts due to related entities	1,617	62
Accrued charges and deferred income	198	106
	<b>3,866</b>	<b>457</b>

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.

<b>16 Creditors: amounts falling due after more than one year</b>	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
Mortgage loan (see note 15 above)	-	1,903
	<b>-</b>	<b>1,903</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**17 Reserves**

	Note	Undesignated reserve £000s	Designated reserve £000s	Restricted reserve £000s	Endowment reserve £000s	Total £000s
<b>At 1 January 2015 as restated</b>	<b>20</b>	<b>1,819</b>	<b>2,875</b>	<b>315</b>	<b>509</b>	<b>5,518</b>
Total incoming resources		13,781	-	539	13	14,333
Total resources expended		(12,145)	-	(608)	-	(12,753)
Movement between reserves		(1,871)	1,871	-	-	-
Unrealised investment gains		-	-	-	7	7
<b>At 31 December 2015</b>		<b>1,584</b>	<b>4,746</b>	<b>246</b>	<b>529</b>	<b>7,105</b>
<b>Represented by</b>						
Land and buildings		-	4,746	-	-	4,746
Investments		-	-	-	228	228
Net current assets		1,584	-	246	301	2,131
		<b>1,584</b>	<b>4,746</b>	<b>246</b>	<b>529</b>	<b>7,105</b>

**Undesignated reserve**

The undesignated reserve represents the funds that the Trustees are free to use in accordance with the charitable objects.

**Designated reserve**

The designated reserve comprises funds invested in tangible fixed assets to enable the Trust to carry out its work effectively. As this reserve comprises fixed assets, it is not possible to utilise them elsewhere within the charity.

The movement between reserves represents the outstanding mortgage which is planned to be repaid in May 2016. The Trustees have elected to make this transfer in advance, to more accurately represent the true level of free reserves.

**Restricted reserve**

The restricted reserve represents grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 4 and 7.

	<b>£000s</b>
People Trafficking	87
Human Rights Education	47
Fundraising	40
"Still Human Still Here" coalition	28
Human Rights in the UK and the Human Rights Act	15
Crisis Response	15
Women's Human Rights	6
Refugees	5
Stop Torture Campaign	3
	<b>246</b>

## AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Notes forming part of the financial statements for the year ended 31 December 2015

### 17 Reserves - Continued

#### Endowment fund

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

In October 2014 a further gift was received of £25k to further invest. 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.

### 18 Notes to Cash Flow Statement

#### Reconciliation of net income to net cash flow from operating activities

	2015	2014
	£000s	£000s
<b>Net income for the reporting period as per the statement of financial activities (page 14)</b>	1,587	1,014
<b>Adjustments for:</b>		
Depreciation charges	32	32
Interest received	(19)	(24)
Interest paid	92	104
Exchange gain on foreign currency holdings	2	13
(Decrease)/increase in debtors	(1,069)	475
Increase/(Decrease) in creditors	3,409	(772)
<b>Net cash inflow from operating activities</b>	<b>4,034</b>	<b>842</b>

#### Analysis of cash and cash equivalents

	1 Jan 2015	Non-Cash Changes	Cash flows	31 Dec 2015
	£000s	£000s	£000s	£000s
Cash at bank and in hand	1,164	-	2,090	3,254

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

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**19 Related party transactions**

Amnesty International United Kingdom Section Charitable Trust and Amnesty International United Kingdom Section, and its subsidiary Amnesty Freestyle Limited, are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

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 balances**

At 31 December Amnesty International UK Section Charitable Trust had the following balances with related entities:

	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
Due to UK Section	1,617	62

**Related Entity transactions**

During the year the following transactions took place with related entities reflecting monies flowing in/(out) of the charity.

	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
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)
Restricted grants made to the UK Section for furtherance of charitable objectives	(316)	(181)
Unrestricted grant to the UK Section to support specific human rights work	-	(1,405)
Charges made to the UK Section under the terms of a lease for the occupancy of the Human Rights Action Centre	245	245
Charges made by the UK Section under the terms of a licence to use the Human Rights Action Centre	(45)	(45)
Payments made to the UK Section for campaigning work in support of the Human Rights Act.	(40)	-
Payments made to the UK Section for Amnesty magazine	(95)	(91)
Payment from UK Section under Deed of Covenant	100	100

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

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**20 Explanation of transition to FRS102 and the Charities SORP**

These financial statements for the year ended 31 December 2015 are the first financial statements of Amnesty International UK Section Charitable Trust 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 Note £000s	Effect of transition £000s	As restated £000s	As previously stated £000s	Effect of transition £000s	As restated £000s
<b>Fixed assets</b>						
assets	4,810	-	4,810	4,778	-	4,778
Investments	239	-	239	262	-	262
	<b>5,049</b>	<b>-</b>	<b>5,049</b>	<b>5,040</b>	<b>-</b>	<b>5,040</b>
<b>Current assets</b>						
Debtors	20a 1,752	594	2,346	1,277	397	1,674
Cash at bank and in hand	550	-	550	1,164	-	1,164
	<b>2,302</b>	<b>594</b>	<b>2,896</b>	<b>2,441</b>	<b>397</b>	<b>2,838</b>
Creditors: amounts falling due within one year	(1,229)	-	(1,229)	(457)	-	(457)
<b>Net current assets</b>	<b>1,073</b>	<b>594</b>	<b>1,667</b>	<b>1,984</b>	<b>397</b>	<b>2,381</b>
Creditors: amounts falling due after more than one year	(2,051)	-	(2,051)	(1,903)	-	(1,903)
<b>Total net assets</b>	<b>4,071</b>	<b>594</b>	<b>4,665</b>	<b>5,121</b>	<b>397</b>	<b>5,518</b>
<b>Reserves:</b>						
<b>Unrestricted</b>						
Undesignated	20a 686	594	1,280	1,422	397	1,819
Designated	2,759	-	2,759	2,875	-	2,875
<b>Restricted</b>	190	-	190	315	-	315
<b>Endowment</b>	436	-	436	509	-	509
<b>Total reserves</b>	<b>4,071</b>	<b>594</b>	<b>4,665</b>	<b>5,121</b>	<b>397</b>	<b>5,518</b>

**AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST**  
**Notes forming part of the financial statements for the year ended 31 December 2015**

**20 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	Effect of transition £000s	As restated £000s	
Voluntary income	Subscriptions, Donations and Grants	<b>20a</b>	14,127	(197)	13,930
Activities for generating funds	Other trading activities		1,817	-	1,817
Investment and other income	Investments		269	-	269
<b>Total incoming resources</b>	<b>Total income</b>		<b>16,213</b>	<b>(197)</b>	<b>16,016</b>
Cost of generating funds	Expenditure on raising funds	<b>20b</b>	2,941	9	2,950
Expenditure on charitable purposes	Expenditure on charitable activities	<b>20b</b>	12,239	10	12,249
Governance costs		<b>20b</b>	19	(19)	-
<b>Total incoming resources</b>	<b>Total income</b>		<b>15,199</b>	<b>-</b>	<b>15,199</b>
<b>Net incoming / (outgoing) resources</b>	<b>Net income / (expenditure)</b>		<b>1,014</b>	<b>(197)</b>	<b>817</b>

**20a 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

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.

**20b 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.