

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Financial statements for the year ended 31 December 2020

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Financial Statements for the year ended 31 December 2020

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Financial Statements for the year ended 31 December 2020

Legal and administrative information

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

Michelle O'Keeffe, The Human Rights Action Centre, 17-25 New Inn Yard, London EC2A 3EA
Tel: 020-7033-1500; e-mail amnestycompany.secretary@amnesty.org.uk

Trustees

Nicolas Patrick - Chair	Nicholas Vogelpoel ^(A)
Gareth Davies - Chair - resigned 1 February 2020	Lisa Warren ^(*,A)
Meredith Coombs ^(*,A,B)	Livia Aliberti ^(A) - resigned 1 February 2020
Amie Ibrahim Brown ^(B)	Eilidh Douglas ^(*)
Deborah Charnock	Andrew Lines
Emma France - resigned 1 February 2020	Frederica De Silva - appointed 11 July 2020

* member of the Board of Amnesty International United Kingdom Section
Sub-Committee membership

A - member of the Finance Audit and Risk Sub-Committee

B - member of the Human Resources Sub-Committee

Chief executive and other key management personnel

Kate Allen	Chief Executive
Tim Hancock	Director of Chief Executive's Office
Kerry Moscogiuri	Director of Supporter Campaigning and Communications
Rosie Chinchin	Director of Fundraising
Louise Harris	Director of Corporate Services

Bankers Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP
Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

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

Solicitors Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

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Trustees Report for the year ended 31 December 2020

Trustees' Report

1. Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International is a worldwide movement which has as its objective the securing throughout the world of the observance of the Universal Declaration of Human Rights. The movement consists of independent entities (known as "sections") throughout the world and an International Secretariat which coordinates the worldwide movement and provides support for global governance structures. The International Secretariat ("the IS") consists of two companies – Amnesty International Limited and Amnesty International Charity Limited.

Amnesty International in the United Kingdom is part of the worldwide Amnesty International movement. There are two active legal entities:

Amnesty International United Kingdom Section ("the UK Section") - a company limited by guarantee, a membership organisation whose policies and priorities are set, within the context of decisions of the 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. The UK Section has a licence to use the Amnesty name and logo in the United Kingdom.

Amnesty International UK Section Charitable Trust ("the Trust") - a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights. This includes funding Amnesty International Limited, and other organisations, to conduct worldwide research into the observance and abuses of human rights. The Trust is a registered charity in both England and Wales, and Scotland, and has a licence to use the Amnesty name and logo in the United Kingdom.

2. Governance and management

The 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 independent of the UK Section, by virtue of the fact that although the Trustees are appointed by the Board of the UK Section, they are appointed as individuals not representatives, cannot be removed by that Board and there is a majority of independent members, who are not Board members of the UK Section.

The Trust is governed by its Articles of Association. 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 three years. 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, which covers their responsibilities and statutory duties. All the Trustees give their time voluntarily and receive no benefits.

To ensure our independence, we do not seek or accept money from governments other than for our human rights education work. During 2020, the Trust received funds from the Department for

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International Development for a human rights education project focused on female genital mutilation and early and forced marriage in Burkina Faso, Sierra Leone and Senegal. This project is now expected to continue to 2023 with funding from the Foundation for a Just Society International. In no way do any monies received influence or affect our impartiality or independence.

The Trustees are assisted in their work by a number of sub-committees, namely:

The **Finance, Audit and Risk Sub-Committee**, a joint committee of the UK Section and the Trust. It deals with areas primarily relating to risk and risk management, the effectiveness of internal controls, stewardship of assets, and financial performance. It oversees the internal and external audit processes. The sub-committee includes independent members who have specialist skills.

The **Human Resources Sub-Committee**, a joint committee of the UK Section and the Trust. It actively initiates, helps develop, monitors and evaluates strategic human resources 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.

A full list of members of the sub-committees can be found on our website -

<https://www.amnesty.org.uk/subcommittees>

In the performance of their duties, the Trustees have considered the principles of Good Governance as set out by the Code, together with the relevant components of Amnesty International's own global Core Standards. The Trustees considered the most recent update to the Code in autumn 2020 relating to the principles of Equality Diversity and Inclusion (ED&I). A new post has been created in 2020 to lead this work and embed the principles ED&I throughout the organisation. The autumn 2020 update also developed the principles of integrity. The Trustees actively consider the charity's values and ethics in decision making, and in 2020 adopted a revised policy on the solicitation, acceptance and refusal of donations, to safeguard their impartiality and independence. The Trustees reflect on governance arrangements, and consider their own performance and that of the Executive Director on a regular basis.

The agreed revisions to the Articles increase to three years the period when a retiring Director, after reaching their maximum term office, is ineligible for another term of appointment as a Trustee.

Trustees understand the importance of skills development and, in 2020, received training on risk and data protection.

3. Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, 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;

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- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 are sufficient to show and explain the charity's transactions and 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, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The 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 and reward policy that aims to attract and retain the best talent needed to take forward our ambitious human rights work within the UK. We aim to pay all roles at the median salary level for the sector and ensure that all elements of pay are fair and transparent and easily understood by our employees. We periodically undertake benchmarking exercises using established salary surveys.

The Trust is a Living Wage accredited employer, meaning all our staff and contractors are paid at least the Living Wage.

6. Thank you

Volunteers are involved in a lot of different roles across the Trust. The 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:



Nicolas Patrick, Chair
20 May 2021

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 from across the UK, 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 the International Secretariat. The Trust also funds activity carried out by the 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.

Through its grant making, the Trust supported a number of programmes in Scotland in 2020. That included the work of the Human Rights Consortium Scotland, working to ensure the Scottish government incorporates UN Treaties on human rights to their fullest and most direct extent.

3. Achievements and performance

a) Human Rights Priorities

Through its grants, the Trust supports charitable work falling under the global strategic priorities of the Amnesty International movement and UK strategic priorities agreed with the UK Section.

Global Strategic Goals (2016-2020)

Goal 1: Reclaiming Freedoms

- People defending human rights are safe and supported
- People know their rights and are empowered to claim them
- People can claim their rights to speak out, organise and challenge injustice

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Goal 2: Securing equal rights for all

- Discrimination, including violent discrimination is reduced
- Progress is made towards equality based on gender, gender identity and sexuality
- More people can enjoy their economic, social and cultural rights

Goal 3: Responding to crises

- Civilians are better protected through effective action by national, regional and international institutions and mechanisms
- People affected by conflict, crises, torture, have access to adequate protection and assistance
- Those responsible for human rights abuses are held accountable and victims have access to justice, truth and reparation.

Goal 4: Ensuring accountability

- Regional and global human rights mechanisms are reinforced where national rights protection is failing
- Human rights governance and accountability are strengthened at national level

Goal 5: Maximising our resources and engagement

- Amnesty International is a larger, stronger and more diverse movement with a greater capacity to achieve human rights impact
- Amnesty International is strengthened through active and diverse participation.

UK Strategic Human Rights Priorities (2016-2020)

- Protecting the rights of refugees
- Protecting the space for civil society
- Ensuring that human rights are respected, protected and promoted in the United Kingdom
- Responding to human rights crises
- Protecting individuals at risk
- Educating people about their human rights

The Trust typically provides annual grants to support projects that are mostly of longer than one year duration.

During 2020, grants to the International Secretariat covered the following areas.

Goal 1: Reclaiming Freedoms

During 2020, grants from the Trust supported documentation of violations against human rights defenders around the world, addressing negative narratives and raising awareness of the positive contribution of defenders in a number of countries, including Russia, China, Iran, the EU, Balkans and Turkey. The Trust supported global human rights education through grants to support learning through “Massive Open Online Courses”.

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Goal 2: Securing equal rights for all

The Trust's West Africa human rights education project, involving local Amnesty International Sections and civil society organisations in West Africa, as well as the International Secretariat, entered its third year of operation. Supported by UK Aid, the project aims to educate communities and empower women and girls in order to reduce the incidence of female genital mutilation and early forced marriage in 71 communities in Burkina Faso, Senegal and Sierra Leone.

The Trust continued to support projects examining discrimination and the denial of economic, social and cultural rights in the Gulf states and Lebanon, and in the context of large-scale economic projects in Latin America and also supported work.

Goal 3: Responding to crises

During 2020, Trust grants provided support to the International Secretariat's "Be There" project. This aims to increase the capacities of its Crisis Response team, including through the use of technology, open source tools, satellite imagery and 3D modelling. It also aims to increase the number of refugee sponsorship schemes in different countries and build the capacity of civil society organisations to seek justice and redress for human rights violations in situations of conflict.

The Trust also supported projects to support crisis response in the Americas and continued to support work on Boko Haram affected areas of West Africa, including through capacity building of civil society organisations to document and report violations and through research on the economic, social and cultural rights impacts of the conflict.

Goal 4: Ensuring accountability

During 2020, the Trust maintained its support for ongoing research projects to document the scale of extrajudicial executions in Kenya, human rights violations in the context of the Philippines' war on drugs and potential human rights abuses associated with extractive industries in southern Africa and Sierra Leone. The Trust also supported international justice projects, including monitoring the performance of international courts. Work on corporate actors included research into the human rights implication of big data and artificial intelligence, as well projects on corporate accountability for environmental harm that diminishes the enjoyment of human rights by affected communities.

Goal 5: Maximising resources and engagement

In 2020 the Trust continued to support projects to reach Chinese speaking audiences outside China and the development of a regional communications in South Asia. We also supported the development and sharing of human rights policy and the building of capacity for effective human rights communications by the Amnesty movement, and effective activism, including the engagement of youth and the use of participatory approaches.

Protecting the rights of refugees

The Trust continued to support the UK Section's work on refugees and migrants. This included work to support campaigning and litigation on access to asylum, rights of refugees to family reunion, support for survivors of domestic violence to escape abusers, excessive use of immigration powers to detain and expel people, the impact of COVID-19 on people subject to immigration controls, the

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impact of no recourse to public funds and the need for wider reform of the UK's immigration system and children's rights to British citizenship. The work also include providing information and support to parliamentarians in this area, including through the provision of briefings and submissions, and the drafting of amendments, including for other NGOs who lack technical drafting expertise.

Protecting the space for civil society

The Trust continued to support the UK Section's Brave campaign that seeks to celebrate, build awareness of and support for human rights defenders, including those in UK communities. This included support for Pride Inside, which celebrated Pride, LGBTI+ Human Rights Defenders and activism and showed solidarity with LGBTI community and UK LGBTI organisations at a time when physical Pride events could not take place due to COVID-19. We created a platform that spread this message and felt inclusive. The work enabled other organisations who because of COVID may not have the opportunity or resource to run events, such as Para Pride, UK Black Pride, Gendered Intelligence and Stonewall. The project delivered more than 30 online events and supported the development of partnerships with many small organisations and Human Rights Defenders (HRDs).

During 2020, Trust funding supported research for a report (launched in January 2021) that recommends a UK Government strategic approach to HRDs and outlines what should be included in a coherent strategy. Research was informed by interviews with 82 HRDs in seven countries (Colombia, Egypt, Russia, Philippines, Zimbabwe, Libya and Afghanistan. The report and its recommendations is intended to form a baseline for components of a strategy informed by human rights principles and informed by rights holders and Amnesty partner organisations.

Protecting individuals at risk

Grant support for the UK Section's Individuals at Risk Programme aims to inspire and empower supporters to take action for individuals and communities whose rights are being denied. During 2020, activities included support for long-term casework and case monitoring and the issuing of Urgent Action requests. The Trust's grant also supported the UK Section's annual Write for Rights campaign, which engages supporters and the general public in acts of solidarity for human rights defenders and individuals at risk. Individuals who were highlighted in the campaign included Nassima al-Sada, Gustavo Gatica, Germain Rukuki, and METU Pride Defenders. Trust funding also funded capacity development, including the induction of volunteer "country coordinators" into Individuals at Risk work, resources and campaigns.

Educating people about their human rights

The Trust maintained its support for the UK Section's human rights education (HRE) projects. These were heavily impacted by the COVID crisis and we applaud the agility demonstrated by rapid shifts from in-person to online engagement and training of educators. Despite the limitations, Trust support still enabled education activities to reach 23,000 people in 2020. This represented a significant decrease on the prior year (39,000) but registered an increase in the number of adults participating in HRE activities as well as a more geographically diverse range of participants. The Continuing Professional Development offer through the UK Section's Teacher Programme was adapted to reach the same number of young people and educators as previous years.

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School closures and restrictions drastically impacted school-centred HRE work. The Trust maintained its support for this project, which pivoted to the creation of 'homeschooling' resources, such as Bitesize. Despite the challenges, HRE activities still managed to reach more than 13,000 children and young people in 2020, a 62% decrease on 2019 (34,000).

The UK Section's Activist Education Project, also shifted to an online focus, including the Defending Dignity Massive Open Online Course (MOOC) on FutureLearn and an Amnesty LIVE webinar series. MOOC offer an opportunity for increased engagement, to reflecting the increase in people turning to online learning during lockdown. Online webinars offered a time-efficient way to connect human rights experts with a large audience.

Human Rights Crises

The dominant human rights crisis of 2020 was, of course, the COVID pandemic. Trust grants supported the UK Section's work to understand and build awareness of the human rights implications of the COVID crisis, in the UK and internationally. Work included generating awareness of shortages of Personal Protective Equipment as a potential human rights issue, highlighting the risks to prisoners and prison staff of the COVID crisis (and calling for the release of all prisoners of conscience).

Globally, countries significantly curtailed freedoms in a bid to reduce the spread and impact of the virus. Whilst many of these restrictions could be justified on public health grounds, Amnesty International did raised concerns that, in some circumstances, governments risked exceeding justifiable restrictions. In the UK, the Section raised awareness of differential policing responses to some events.

Towards the end of the year the Section raised awareness of the impact that COVID had on elderly people in residential care homes in England, based on a report produced by the International Secretariat. This highlighted how decisions taken in the early days of the pandemic, shortages of PPE and wholesale use of "do not resuscitate" orders had violated the rights of older people. Significant media, public and political attention was generated on this issue.

Raising awareness of human rights

Trust grants continued to enable the UK Section to raise awareness of Amnesty International's research, including through media relations and digital communications.

b) Fundraising and Foundations

Strategies Fundraising

The Trust saw an increase in the number of individuals contributing to its work, ending 2020 with around 106,800 financial supporters up from around 97,500 financial supporters at end of 2019. This increase has contributed to a £0.4m increase in donations from supporters compared to 2019, at £7.9m in 2020.

While raising funds from individuals continues to be our main source of funding to invest in human rights work, income source diversification continues to be critical in the current climate. We plan to

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do this by focusing on building income from major gift sources and legacies. In 2020 our partnership with People's Postcode Lottery contributed £2.6m (2019: £2.8m) and we also experienced another year of generous legacy gifts, receiving £3.9m (2019: £4.4m).

Grant income increased to £1.5m in 2020 up from £0.7m in 2019. A significant restricted grant of £1.0m was received from the Foundation for a Just Society International to continue our education work to end Early Forced Marriage and Female Genital Mutilation in Sierra Leone, Burkina Faso and Senegal.

We have continued to develop our fundraising proposition, to deliver a tangible and powerful case for support that demonstrate the impact of donations, enabling us to better articulate why we need our supporters to fund our human rights work. We have continued to innovate, and in 2020 launched Reading Rebels, a new book club subscription for younger human rights activists. Innovation and developing our case for support both contribute towards diversifying our fundraising and growing income.

The Trust follows a set of six fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with. These principles lay out our commitment to our supporters:

- Our fundraising respects and protects our independence, impartiality and mission
- We fundraise with integrity
- We work in partnership with those who support us
- We value and respect our supporters
- We fundraise with courage
- We are transparent in our fundraising and use of funds

The Trust's fundraising activity complies with all relevant legislation and regulation. The Trust complies with the Code of Fundraising Practice and is registered with the Fundraising Regulator. The Trust is a member of the Direct Marketing Association and the Institute of Fundraising. Training and procedures are provided to enable staff to put the fundraising policy and principles into practice and to carry out fundraising activities in compliance with relevant legislation, regulation and the standards set out in the Code of Fundraising Practice.

Our supporter care team received a total of 114 complaints in relation to the UK Section and the Trust's fundraising activities in 2020 (2019: 301). Of these 2020 complaints, we identified that 91 relate directly to the Trust (2019: 42), 10 to the UK Section (2019: 217) and a further 13 (2019: 42) general fundraising complaints which could not be attributed to either entity. We respond to all complaints, and ensure corrective action is taken if required. Those corrective actions might include retraining fundraisers and revising our fundraising activities.

We recognise the need to ensure we respond appropriately when our fundraisers engage with people who may be in vulnerable circumstances. We are committed to showing respect and empathy towards people in vulnerable circumstances and we ensure that no donation is sought from someone who may not have the capacity to make an informed and considered decision.

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c) Capacity-Building

Developing our people and culture: In the early months of 2020, Trust and UK Section continued to work together on leadership development of managers. In March, all staff were sent to work from home slightly ahead of the national lockdown and people and culture work emphasized the maintenance of staff wellbeing in radically altered working circumstances. The development of plans for work on equality, diversity, which had previously been delayed due to the prioritization of work on safeguarding and wellbeing, resumed with greater urgency as Black Lives Matters protests supported greater to structural racism across the nation, the charity sector and, it is acknowledged, within Amnesty International itself.

Governance: Work to refine the communications relating to the separate identities of the Charitable Trust and UK Section was put on hold due to insufficient capacity to execute both this work and complete a consultancy project to advise on the development of the Trust's grant management systems. At the end of 2020, this work resulted in the agreement of a roadmap for development that will be taken forward over the next four-to-five years.

Technology: Planned technology projects were postponed due to the limitations imposed by the COVID campaign and the need to roll out hardware and systems to support homeworking.

Strategic planning: The Amnesty movement in the UK and internationally reached the end of its current strategic period in 2020. Significant work was undertaken in partnership with the UK Section to develop outline strategic directions for the 2020s. This work will continue in 2021.

4. Plans for future periods

The table below sets out the Trust's priorities in 2021.

Our priorities	What we will do in 2021
Grant making	<p>The Trust will offer grants in support of international work and human rights activity in the UK and will look to provide support across the spectrum of international and UK strategic goals.</p> <p>The Trust will commence implementation of its grant-making roadmap.</p>
Growing our financial resources	<p>The Trust will achieve income of £19.0m</p> <p>We will maintain free reserves within our target range of £4.5m - £5.0m.</p>
Developing our people and culture	<p>We will streamline HR processes by developing a more integrated IT system and training staff to use it.</p> <p>We will implement anti-racism training for Trustees and staff and develop further plans for making the Trust a more diverse and inclusive workplace.</p>

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Enhancing our governance	We will plan the implementation of recommendations arising from the review of the relationship between the Trust and the UK Section.
Deploying Technology Effectively	We will continue to support remote working for as long as necessary and plan to commence scoping work for our future contact management system needs.
Long-term plans	We will complete the development of a long-term strategy for the Trust, drawing on the context provided by UK Section and global strategic planning.

5. Financial review

The Trustees have prepared the annual report and financial statements of the charity in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", second edition issued in October 2019. The financial statements also comply with the charity's governing documents.

The accounts show a deficit for the year of £0.5m which is unchanged from the £0.5m deficit in 2019. Income of £19.5m was £0.7m more than was received in 2019, largely as a result of higher restricted grant income.

Expenditure has increased by £0.7m to £20.0m. Expenditure on raising funds increased by £0.2m at £4.5m, and there was a £0.5m increase in expenditure on charitable expenditure to £15.5m in 2020. A large part of our expenditure (46%) continues to support global research into human rights violations (2019: 48%). The proportion of expenditure on the promotion of human rights increased to 25% from 22% in 2019. This increase was a direct result of larger charitable grants from unrestricted funds made to the UK Section totaling £4.0m (2019: £3.4m).

The cash holdings of the Trust increased by £1.0m during 2020, to £4.1m at 31 December 2020 (2019: £3.1m), despite the deficit outturn. This was primarily a result of a £1.5m increase in creditors due within a year, related to grants payable to the related parties UK Section and International Secretariat.

Free reserves, those reserves which are unrestricted and undesignated, at 31 December 2020 were £4.6m, which is a decrease of £1.4m on 2019. It is within the target range of £4.5m to £5.0m. The reserves policy is addressed further in Section 7 below.

6. Risk and assurance

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

Our strategic risk approach is designed to identify the key risks which could prevent the Trust from

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Strategic Report for the year ended 31 December 2020

achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

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

The Covid-19 global crisis impacted the Trust's operations significantly in 2020. The fundraising environment has been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed. This is particularly the case for fundraising events such as marathons. Our supporters have maintained their regular payments, with lower cancellation rates throughout 2020 than in prior years. That highly valued support has helped limit the overall financial impact of Covid-19.

Extensive scenario planning was undertaken during 2020 to better understand financial risks and mitigating strategies, and to ensure that we can adapt financially sustainable plans against a range of fundraising outcomes. We are closely monitoring performance against financial plans to ensure we are operating as expected, and are ready to adjust spending plans at short notice if required. We have applied the going concern basis of accounting for these accounts as we are confident that we can control costs and adapt to a broad range of challenging fundraising environments that could follow the Covid-19 pandemic.

The staff and volunteers have been largely able to carry on their work remotely, with a great effort made to update our IT infrastructure in early March 2020. Whilst some roles have been more impacted than others, through online collaboration tools our Board and governance committees, senior management, and most of our staff and volunteers have remained operational. Financial controls have been adapted to remote working, with regular review by a newly established finance and risk monitoring group.

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

The major strategic risks of the 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 Governance – 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, and will be developing the next strategic plan throughout 2021, ready to begin implementing that strategy in 2022.• Strategic planning is underpinned by a Monitoring Evaluation and Learning framework to enable us to set clear outcomes, and monitor our performance against them.• The strategy is being developed with engagement and consultation with activists and other stakeholders to ensure that it reflects the direction of the UK movement.

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<p>Operational Delivery – are business critical processes operating as intended?</p>	<ul style="list-style-type: none"> • Business critical processes such as payroll, accounts payable and IT are working effectively in the remote environment. • Contingency plans and back-ups are in place where possible for all processes, so that in the event of illness, they are still able to be delivered. • We have tested and developed business continuity plans as part of the response to COVID-19. • A "Cloud First" approach to application procurement has been adopted as part of the IT Strategy. Migration of legacy data to cloud storage will begin in 2021.
<p>Financial Stability – are we delivering the strategy in a way that safeguards our financial sustainability?</p>	<ul style="list-style-type: none"> • We have a fundraising strategy which supports income growth, and have constrained fixed cost commitments while we assess returns on fundraising investments. • We undertake detailed monitoring of fundraising performance, including cancellation rates, legacy giving and performance of new supporter recruitment. • Management accounts are reviewed monthly by senior management. These include cashflow and consideration of liquidity. The reserves policy has been updated to reflect a higher level of working capital reserves to add resilience. • The stability of the wider Amnesty movement is critical to our own finances. The International Secretariat of Amnesty International is undertaking health checking across the movement on a monthly basis.
<p>Compliance – Do we comply with all legal and regulatory requirements?</p>	<ul style="list-style-type: none"> • We ensure all staff undertake data protection training, scan our systems for weaknesses, and have hired external cyber security support to improve our systems. These activities are designed to manage this risk of data and information held by AIUK or activists being accessed, used, disrupted, modified or destroyed by unauthorised parties. • We undertake regular fundraising compliance checks, and monitor developments in the sector. We have focused on gambling commission compliance in 2020, and strengthening controls around lotteries and raffles. • Detailed health and safety risk assessments are in place to manage COVID-related risks across all premises.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Strategic Report for the year ended 31 December 2020

<p>People and Culture – Do we have the right skills and experience to deliver our goals?</p>	<ul style="list-style-type: none"> • We are developing people plans to support strategic goals and address our skills, capacity and resource requirements. • With the appointment of an EDI role during 2020, we are working to ensure recruitment brings diversity into the organization. • We have developed a plan of work to strengthen safeguarding, with a temporary focus on wellbeing during the move to remote working but will now return to safeguarding as AIUK recovers from the impact of COVID. • We review data to monitor sickness, and support managers to manage sickness in their teams.
<p>Reputational – are we delivering the strategy in a way which safeguards our reputation?</p>	<ul style="list-style-type: none"> • We have a suite of policies and procedures designed to manage this risk including those covering: acceptance of donations, unauthorised fundraising, creative approvals, procurement, investment, data protection and social media. • We have an established crisis communications group with significant experience of effectively managing reputational risk. • We are working to ensure our internal organisational culture reflects our values. All people managers have received Leadership and management development training. We are working on diversity and inclusion to build a supportive, inclusive and respectful workplace - with anti-racism as the priority.

Our risk management framework complies with recommended practice as outlined by the Charity Commission for England and Wales. During 2020 we conducted a review of our risk management and compliance framework.

7. Reserves policy

As at 31 December 2020 unrestricted funds totalled £9.2m (2019: £10.6m). This comprises:

- £4.6m (2019: £4.6m) of designated funds, representing the net book value of fixed assets, which are not readily realisable and are hence excluded from free reserves.
- £4.6m (2019: £6.0m) 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.

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

The target range of free reserves is determined by considering the key strategic and operational

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Strategic Report for the year ended 31 December 2020

risks facing the Trust, as well as the strategic plans and current financial position.

Considering these factors, the Trustees have determined that free reserves should be within the range of £4.5m to £5.0m (2019: £3.7m to £4.7m). This increase reflects heightened uncertainty around Covid-19, and the impact of Brexit on the UK economy.

At 31 December 2020, the level of free reserves was within this range, at £4.6m. The 2020 deficit was planned, and aimed to use free reserves to further the Trust's strategic objectives, and in doing so reduce them towards the target range. We have set a balanced budget for 2021, and undertake financial planning which delivers free reserves within our target range.

In most circumstances we would expect free reserve levels to be managed through the annual budget process, with deficit or surplus budgets implemented according to requirements. Plans to reach the target range of free reserves should be timely, but must balance the sustainability of operations against the need to quickly reach target reserve levels.

In all cases, the Trustees would formally agree any plan to build or use free reserves to bring them toward the target range.

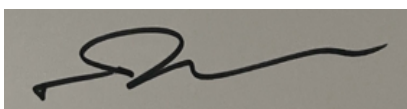
8. Investments policy

In making any financial investment, the Trust'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.

At 31 December 2020 the only form of investment held by the Trust was cash held in a pooled fund of interest-bearing deposits, included in the accounts within cash balances.

This report, incorporating the Strategic Report, is now approved by the Board and signed on its behalf by:



Nicolas Patrick, Chair
20 May 2021

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Independent Auditor's Report for the year ended 31 December 2020

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Opinion

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 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended in 2010.

We have audited the financial statements of Amnesty International UK Section Charitable Trust ("the Charitable Company") for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The other information comprises: Trustees' Report and Strategic Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Independent Auditor's Report for the year ended 31 December 2020

responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities, 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, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the Acts and

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST

Independent Auditor's Report for the year ended 31 December 2020

relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We made enquiries of management, and the Board, including:
 - how they have identified, evaluated and complied with laws and regulations and whether they were aware of any instances of non-compliance;
 - their process for detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - which internal controls have been established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity. These include, but are not limited to, compliance with the Companies Act 2006, UK GAAP, Charities SORP, fundraising regulations and tax legislation.
- In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law and data protection. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of Those Charged with Governance and other management and inspection of regulatory and legal correspondence if any.
- We considered management's incentives and opportunities for fraudulent manipulation of the financial statements (including revenue recognition and the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

Audit response to risks identified

- The Senior Statutory Auditor has assessed and concluded that the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- We made enquiries of the Board, management and internal audit;
- Reviewed the incident log submitted to the Finance and Risk Sub-Committee which includes instances of fraud and non-compliance with laws and regulations;

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Independent Auditor's Report for the year ended 31 December 2020

- We read minutes of meetings of those charged with governance, and reviewed correspondence with HMRC;
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; considered completeness of related party transactions; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- We challenged assumptions made by management in their significant accounting estimates in particular in relation to the assumptions related to the allocation of costs including apportionment of costs between Trust and Section, accrued legacy income, depreciation rates for assets and recognition of multi-year grants.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:
<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

DocuSigned by:

Fiona Condron

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Fiona Condron (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor

Gatwick, West Sussex

Date 27 May 2021

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 2020

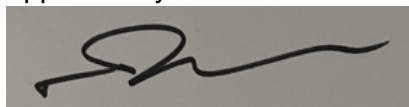
	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2020 £000s	2020 £000s	2020 £000s	2020 £000s	2019 £000s
Income from:						
Donations and grants	4,5	13,439	1,483	-	14,922	14,108
Other trading activities	6	4,321	-	-	4,321	4,424
Investment and other income	7	245	-	-	245	289
Total income		18,005	1,483	-	19,488	18,821
Expenditure on:						
Raising Funds						
Raising funds	4	3,588	-	-	3,588	3,584
Other trading activities	6	929	-	-	929	781
Total expenditure on raising funds		4,517	-	-	4,517	4,365
Charitable activities						
Promotion of human rights	8	4,883	157	-	5,040	4,299
Research: human rights violations	8	8,845	391	-	9,236	9,249
Investment in activist recruitment	8	1,189	-	-	1,189	1,374
Total expenditure on charitable activities		14,917	548	-	15,465	14,922
Total expenditure		19,434	548	-	19,982	19,287
Net losses on investments	15	-	-	-	-	(15)
Other recognised losses	15	-	-	-	-	(13)
Transfers between funds	15	5	(5)	-	-	-
Net (expenditure) / income		(1,424)	930	-	(494)	(494)
Reconciliation of funds:						
Total funds brought forward		10,602	70	543	11,215	11,709
Total funds carried forward		9,178	1,000	543	10,721	11,215

All amounts relate to continuing activities. The notes on pages 24 to 37 form part of these financial statements. Analysis by fund of the 2019 income and expenditure comparatives is shown in notes 4 to 8.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Balance sheet at 31 December 2020

	Note	2020 £000s	2020 £000s	2019 £000s	2019 £000s
Fixed assets					
Tangible fixed assets	12	<u>4,594</u>	4,594	<u>4,640</u>	4,640
Current assets					
Debtors	13	4,091		4,019	
Cash at bank and in hand		<u>4,099</u>		<u>3,058</u>	
		8,190		7,077	
Creditors: amounts falling due within one year	14	<u>(2,063)</u>		<u>(502)</u>	
Net current assets			6,127		6,575
Total net assets			<u>10,721</u>		<u>11,215</u>
Funds					
Unrestricted					
Undesignated	15		4,584		5,962
Designated	15		4,594		4,640
Restricted	15		1,000		70
Endowment	15		543		543
Total funds			<u>10,721</u>		<u>11,215</u>

Approved by the Board of Trustees and signed on its behalf by:



Nicholas Patrick, Chair

Date: 20 May 2021

Company number: 03139939

The notes on pages 24 to 37 form part of these financial statements.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Cash flow statement for the year ended 31 December 2020

	Note	2020 £000s	2020 £000s	2019 £000s	2019 £000s
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	16		1,041		(3,846)
Cash flows from investing activities					
Interest received	7	-		44	
Sale of fixed asset investments		-		224	
Net cash provided by investing activities			-		268
Change in cash and cash equivalents in the year	16		1,041		(3,578)
Cash and cash equivalents at the beginning of the year	16		3,058		6,636
Cash and cash equivalents at the end of the year	16		<u>4,099</u>		<u>3,058</u>

The notes on pages 24 to 37 form part of these financial statements.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2020

1 Overview of our structure in relation to the worldwide Amnesty International movement

Amnesty International UK Section Charitable Trust ("the Trust") is a company limited by guarantee and a registered charity. The Trust pursues its charitable objectives by funding a range of activities aimed at promoting the rights set out in the Universal Declaration of Human Rights.

An overview of the place of the Trust in relation to the worldwide Amnesty International Movement is provided in the Trustees Report.

2 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 Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective from 1 January 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. The principal accounting policies are set out below and have been applied consistently throughout the year.

The Trust constitutes a public benefit entity as defined by FRS102.

Going Concern

The Covid-19 global crisis has impacted the Trust in 2020. Planned activities have been adapted and changed as the Trust reacts to human rights issues associated with the Covid-19 pandemic, and has funded work in this area. The fundraising environment has also been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed, including face to face recruitment of supporters and sponsored events.

Throughout 2020, our supporters maintained their regular payments, with lower cancellation rates in 2020 than in comparison to the past 3 years. That valued support has helped limit the overall financial impact of Covid-19, and have received around 4% higher income than 2019.

The Trust is not insulated from the health of the UK economy, and the longer term impact of Covid-19 on the economy remains uncertain. We have undertaken extensive scenario planning to ensure that we can adapt financially sustainable plans, which outline how we would adapt our operations in a range of fundraising outcomes. These anticipate income in 2021 upto 11% lower than 2020. We are also actively looking at possibilities to control costs.

The Trust has a strong balance sheet including significant cash holdings. The Trust also owns a valuable freehold office in London, which could be used as security on a loan, to secure additional liquidity if required.

Given the strength of the balance sheet, and the ability of the Trust to control its costs, the Trustees consider that there is no material uncertainty that would cast doubt on the Trust's ability to continue as a going concern, and therefore that it is appropriate to prepare the accounts on a going concern basis.

2 Accounting Policies - Continued

Income and expenditure

Income from appeals and charitable donations is accounted for when received.

Tax recoverable on Gift Aid income is accounted for on a receivable basis.

Interest income is accounted for on an accruals basis.

Grant income is recognised when the conditions for receipt have been complied with.

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.

For external lotteries benefiting the Trust where there is no ability to alter the ticket price, prizes or management charges, the Trust is not treated as the principal and income is recognised net of associated costs.

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 raising funds (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.

Grants made in furtherance of the charity's objects are 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.

Estimates and Judgements

All accounting judgements and estimates included in these accounts are in line with the stated accounting policies.

There are no assumptions or estimates included in these accounts that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year.

2 Accounting Policies - Continued

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; Computer equipment 33% per annum;
Freehold land is included at cost and is not depreciated.

A de minimis value of £5k is used for the capitalisation of fixed assets, with items of a lower value being charged to expenditure.

Debtors

Debtors are recognised at the settlement amount due to the Trust at the end of the period.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Investments

Investments, currently comprising US Government Bonds, 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

The Trust contributes to two defined contribution pension schemes:

- A multi-employer scheme with The Pensions Trust.
- A separate scheme with Scottish Widows.

Contributions are charged to the income and expenditure account in the year to which they relate. The pension schemes are independently administered and the assets of the schemes are held separately from the Trust.

AMNESTY INTERNATIONAL UK SECTION CHARITABLE TRUST
Notes forming part of the financial statements for the year ended 31 December 2020

2 Accounting Policies - Continued

Reserves

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

Holiday pay

All employees of the Trust and the UK Section are contractually entitled to annual leave in accordance with relevant legislation and organisational policies. The total cost of untaken staff holiday entitlement at the year end is provided for.

3 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 year.

4 Donations and grants

	Unrestricted 2020 £000s	Restricted 2020 £000s	Endowment 2020 £000s	Total 2020 £000s	Total 2019 £000s
Donations from supporters (see note 5)	7,813	125	-	7,938	7,506
Legacies	3,947	-	-	3,947	4,437
Gift Aid	1,583	-	-	1,583	1,508
Grants received (see note 5)	96	1,358	-	1,454	657
	13,439	1,483	-	14,922	14,108
Expenditure on raising funds					
Supporter recruitment	1,783	-	-	1,783	2,060
Supporter care	450	-	-	450	497
General fundraising	1,208	-	-	1,208	896
Legacies	147	-	-	147	131
	3,588	-	-	3,588	3,584
Net fundraised income generated	9,851	1,483	-	11,334	10,524

Included in the expenditure in raising funds is £801k (2019: £627k) of apportioned support costs. (See note 9 for further information).

Donations from supporters in 2019 included £139k restricted income. £563k of grants received in 2019 were restricted.

All other 2019 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 2020

5 Analysis of restricted funds received

The Trustees express their gratitude to the funders for their generous grants:

£000s

Donations:

From individuals in support of:

Human Rights Education Scotland	20
Be There	105
	125

Grants:

Foundation for a Just Society International	Human Rights Education - West Africa	1,031
Department for International Development	Human Rights Education - West Africa	131
TCC Foundation	Be There	68
Paul Hamlyn Foundation	Human Rights Consortium Scotland	60
The British Red Cross	Refugee programme	59
The Legal Education Foundation	Human Rights Consortium Scotland	7
CB and HH Taylor 1984 Trust	Be There	2
		1,358

Total restricted funds received

1,483

Grant income is recognised when the conditions for receipt have been complied with, therefore multi-year grants are recognised in the year the grant commitment is made where there are no conditions which would prevent receipt of funds in future years if not met. Restricted funds recognised in 2018 included £60,000 granted by the Joseph Rowntree Charitable Trust which was payable over 3 years.

6 Other trading activities

	Income	Expenditure	Net funds	Income	Expenditure	Net funds
	2020	2020	2020	2019	2019	2019
	£000s	£000s	£000s	£000s	£000s	£000s
Corporate relationships	231	1	230	161	2	159
Community fundraising	212	365	(153)	380	265	115
Appeals	508	139	369	442	170	272
Lotteries	3,059	321	2,738	3,192	230	2,962
Raffles	311	103	208	249	114	135
	4,321	929	3,392	4,424	781	3,643

There was no restricted income in Other trading activities in 2020. Corporate relationships income in 2019 included £25k which was restricted to fund the Be There programme.

Lottery income in 2020 of £3,059k (2019: £3,192k) is from the Trust's weekly lottery draws, and from a series of lottery draws run by the People's Postcode Lottery (PPL). The Trust has no ability to alter the ticket price, prizes or management charges and therefore does not act as the principal for the PPL draws. Proceeds from the PPL draws have been recognised in the Statement of Financial Activities as net of prizes and other expenditure.

The lottery draws run by the PPL had gross ticket proceeds of £8,104k (2019: £8,863k), paid out prizes of £3,225k (2019: £3,545k), and had operating costs of £2,286k (2019: £2,482k). The residual balance of £2,593k (2019: £2,836k) fell to the Trust as the charity beneficiary of the draws.

Included in expenditure on other trading activities is £148k (2019: £71k) of apportioned support costs. (See note 9 for further information).

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7 Investment and other income	2020	2019
	£000s	£000s
Interest receivable on bank deposits	-	37
Interest receivable on fixed asset investments	-	7
Investment income	-	44
Rental income	245	245
Total investment and other income	245	289

The rental income arises under a lease granted to a related entity, the UK Section, to occupy the Human Rights Action Centre. See note 20 for income under operating leases.

8 Expenditure on charitable activities	2020	2019
	£000s	£000s
Promotion of human rights		
Grants from unrestricted funds to the UK Section:	3,950	3,410
Restricted grants to the UK Section:		
Human Rights Consortium Scotland	107	57
Refugee programme	30	81
Human Rights Education - Scotland	20	24
Total restricted grants to the UK Section	157	162
Production and distribution of human rights publications	681	569
Support costs apportioned (see note 9)	252	158
Total expenditure on promotion of human rights	5,040	4,299

Restricted grants to the UK Section represent the passing on of restricted funds received for human rights activities to be carried out by the UK Section.

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8 Expenditure on charitable activities - Continued	2020	2019
	£000s	£000s
Research into and relief of human rights violations		
Grant to Amnesty International Limited	8,827	8,706
Direct international funding	409	543
Total research into and relief of human rights violations	9,236	9,249
Investment in activist recruitment		
Investment in activist recruitment	973	1,201
Support costs apportioned (see note 9)	216	173
Total investment in activist recruitment	1,189	1,374
Total expenditure on charitable activities	15,465	14,922
Total restricted grants included in the above		
For the promotion of human rights	157	162
Research into and relief of human rights violations	391	543
	548	705
9 Support Costs		
	2020	2019
	£000s	£000s
Staff costs	880	758
Depreciation	45	45
Audit fees	40	35
Other support costs	452	191
Total support costs	1,417	1,029
	2020	2019
	£000s	£000s
Raising funds	801	627
Other trading activities	148	71
Promotion of human rights	252	158
Investment in activist recruitment	216	173
Total support costs apportioned	1,417	1,029

Staff costs include employees in the Finance, Information Technology, Human Resources and Facilities departments.

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

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10 Staff costs

All staff are employed on joint contracts of employment with both the UK Section and the Trust. A total of 241 staff were employed during 2020 (2019: 259).

This number includes part-time and job-share posts and those who joined and left during the year. The average headcount was 209 in 2020 (2019: 209). The full time equivalent number of staff employed in 2020 was 188 (2019: 196).

Apportioned staff costs

Costs shown here are those apportioned to the Trust only. The amount charged for an employee to each entity is based on time spent in undertaking work for that entity.

	2020	2019
	£000s	£000s
Wages and salaries	2,722	2,647
Back-paid wages and salaries	-	12
Social security costs	305	296
Pension costs	213	199
Redundancy payments	-	56
	3,240	3,210

In 2019 a back payment was made to one member of staff in respect of a pay and grading review, the results of which were backdated to May 2016. The other staff members involved in this review received their back payments in 2018.

Redundancy costs in 2019 were in respect of payments made to five staff members.

The Trust contributes to defined contribution pension schemes.

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10 Staff costs (continued)

Full time equivalent analysis

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

	Average number of staff	Full-time equivalents	Cost £000s
Raising funds	58	32	1,710
Other trading activities	23	5	212
Promotion of human rights	31	8	438
Support	34	15	880
	146	60	3,240

Of the 241 staff employed during 2020, there were 166 staff who had a part of their time apportioned to the Trust (2019: 173). The full time equivalent number of staff apportioned to the Trust was 60 (2019: 61). The average number of employees apportioned to the Trust for 2020 was 146 (2019: 143).

Emoluments of employees

The number of employees who had part of their time apportioned to the Trust whose emoluments fell within the following bands were:

£ 000s	2020 Total numbers	2019 Total numbers
0 - 60	150	162
60 - 70	6	6
70 - 80	5	1
90 - 100	4	3
120 - 130	1	-
140 - 150	-	1
	166	173

The banding above is based on the full employee benefits (excluding employer pension costs) of those staff working for the Trust irrespective of the apportionment of those costs between the Trust and the UK Section. A one-off back payment in 2019 pushed one employee into the £140k - £150k

Key management personnel remuneration

Aggregate emoluments for the five key management personnel of both the UK Section and the Trust for the year ended 31 December 2020 total £621,043 (2019: £566,432). Emoluments to key management personnel in this note include employer's pension and National Insurance contributions. This figure represents the total costs, of which 48% in total are apportioned to the Trust. In 2019 a back-payment of £29k was made to one of the key management personnel. This was the final backdated payment made following a pay and grading review which covered a 28 month period from May 2016 to August 2018. All other staff members who received back dated payments as part of this review were paid in 2018.

11 Directors' remuneration

The Trust is a company limited by guarantee and a charity, and so the Directors are also Trustees. No Trustee received emoluments during the year (2019: £nil). During 2020, out of pocket travel expenses totalling £824 were reimbursed to two Trustees (2019: £6 to one Trustee).

Directors and Officers Liability Insurance cover was in place at an annual premium of £6k (2019: £2k).

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12 Tangible fixed assets

	Computer equipment & infrastructure £000's	Land and buildings £000s	Total fixed assets £000s
Cost			
At 1 January 2020	41	5,094	5,135
At 31 December 2020	41	5,094	5,135
Depreciation			
At 1 January 2020	19	476	495
Charge for the year	14	32	46
At 31 December 2020	33	508	541
Net book value at 31 December 2020	8	4,586	4,594
Net book value at 31 December 2019	22	4,618	4,640

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 has 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 Debtors

	2020 £000s	2019 £000s
Tax recoverable on Gift Aid	427	881
Accrued legacy income	3,498	2,827
Other accrued income	106	256
Other debtors and prepayments	60	55
	4,091	4,019

14 Creditors: amounts falling due within one year

	2020 £000s	2019 £000s
Trade creditors	284	71
Amounts due to related entities	727	7
Accrued charges and deferred income	1,052	424
	2,063	502

Included in the above figures is £92k of deferred income (2019: £45k). £54k of this deferral relates to Amnesty Lottery receipts, where players paid in advance for draws which have not yet taken place (2019: £41k). The remaining £38k was deferred in respect of sponsorship raised in 2020 for events which will take place in 2021 (2019: £4k).

All income deferred at 31 December 2019 was recognised as income in 2020, and all deferred income included above relates to receipts in 2020.

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15 Funds

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
At 1 January 2020	5,962	4,640	70	543	11,215
Total income	18,005	-	1,483	-	19,488
Total expenditure	(19,434)	-	(548)	-	(19,982)
Movement between reserves	51	(46)	(5)	-	-
At 31 December 2020	4,584	4,594	1,000	543	10,721
Represented by					
Fixed assets	-	4,594	-	-	4,594
Net current assets	4,584	-	1,000	543	6,127
	4,584	4,594	1,000	543	10,721

Undesignated funds

Undesignated funds represent the funds that the Trustees are free to use in accordance with the charitable objects.

Designated funds

Designated funds comprise investments in tangible fixed assets which enable the Trust to carry out its work effectively. As these funds comprise fixed assets, it is not possible to utilise them elsewhere within the Trust.

The movement between funds shown above which reduces Designated Funds by £46k is a reflection of the decrease in the net book value of fixed assets over the year.

Restricted funds

Restricted funds represent grants received for restricted purposes (analysed below). Further details of restricted income and expenditure can be found in notes 5 and 8.

The movement between funds above which reduces Restricted funds by £5k is an adjustment of the brought forward balance which is overstated by this amount.

Restricted fund balances at 31 December comprised:

	2020 £000s	2019 £000s
Human Rights Education - West Africa	889	(56)
People Trafficking	87	87
Refugee programme	20	(9)
Human Rights Consortium Scotland	-	46
Human Rights Education - Israel	2	2
Be There	2	-
	1,000	70

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;
- : 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

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15 Funds - continued

In October 2014 a gift was received of £25k, and in February 2016 a further gift of £20k was received, with both to be invested in the endowment fund. 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. In January 2019, all bonds were liquidated at market value, and a transfer made to the UK where the endowment is now held in sterling as short term financial institution bonds in a managed fund. The bonds with a maturity date of 2023 were liquidated at market value of US\$294k. That full market value was protected as capital in the endowment. The endowment fund represents cash and bonds (stated at market value).

Funds movements for 2019 are analysed below for comparison

	Undesignated funds £000s	Designated funds £000s	Restricted funds £000s	Endowment fund £000s	Total £000s
At 1 January 2019	6,411	4,686	48	564	11,709
Total income	18,090	-	727	4	18,821
Total expenditure	(18,582)	-	(705)	-	(19,287)
Movement between reserves	50	(46)	-	(4)	-
Investment and other gains	(7)	-	-	(21)	(28)
At 31 December 2019	5,962	4,640	70	543	11,215
Represented by					
Fixed assets	-	4,640	-	-	4,640
Net current assets	5,962	-	70	543	6,575
	5,962	4,640	70	543	11,215

16 Notes to cash flow statement

Reconciliation of net expenditure to net cash flow from operating activities

	2020 £000s	2019 £000s
Net expenditure for the year as per the statement of financial activities	(494)	(494)
Adjustments for:		
Depreciation charges	46	46
Interest received	-	(44)
Losses on investments	-	15
Decrease in debtors	(72)	826
Increase/(decrease) in creditors	1,561	(4,195)
Net cash provided / (used in) by operating activities	1,041	(3,846)

Analysis of cash and cash equivalents

	1 Jan 2020 £000s	Cash flows £000s	31 Dec 2020 £000s
Cash at bank and in hand	3,058	1,041	4,099

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Notes forming part of the financial statements for the year ended 31 December 2020

17 Related party transactions

The Trust and the UK Section are considered to be related entities due to the alignment of their objectives and close collaborative and operational working.

The Trust and the two companies which comprise the International Secretariat are considered to be related entities due to the alignment of objectives and close relationships that exist within the Amnesty movement.

Related entity balances

At 31 December the Trust had the following balances with related entities:

	2020 £000s	2019 £000s
Due to UK Section	727	7

Related entity transactions

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

	2020 £000s	2019 £000s
Grant to Amnesty International Limited for research into human rights	(8,827)	(8,706)
Grants made from restricted funds to other Amnesty International sections for furtherance of charitable objectives	(409)	(543)
Grant from unrestricted funds to the UK Section for furtherance of charitable objectives	(4,048)	(3,410)
Grants made from restricted funds to the UK Section for furtherance of charitable objectives	(157)	(162)
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 Amnesty magazine	(83)	(91)

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18 Income under operating leases

The following income has been committed to the Trust in the future in respect of the Human Rights Action Centre operating lease:

	2020	2019
Minimum lease income due	£000s	£000s
No later than one year	245	245
Between 1 and 5 years	980	980
More than 5 years	3,410	3,655
	4,635	4,880