

Amnesty International Charity

(a company limited by guarantee)

Report and financial statements for the year ended 31 December 2019

Company No: 2007475

Charity No: 294230

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Legal and Administrative details

Directors (and Trustees):	Melvin Coleman (chair) Timothy Stuart Guy (resigned 4 June 2019) Rosie Chapman Susan Wallcraft
Company Secretary:	David Mears (appointed 8 April 2020) Pascale Nicholls (appointed 9 September 2019, resigned 8 April 2020) Nick Williams (resigned 9 September 2019)
Address and Registered Office:	1 Easton Street London WC1X 0DW
Company Registration Number:	2007475
Charity Registration Number:	294230
Date of incorporation:	7 April 1986
Constitution:	Company limited by guarantee, with articles of association.
Solicitors:	Bates Wells Braithwaite LLP 10 Queen Street Place London EC4R 1BE
Bankers:	HSBC Bank plc 74 Goswell Road London EC1V 7DA
Auditors:	Crowe U.K. LLP St Bride's House 10 Salisbury Square London EC4Y 8EH
Previous Company Name:	Amnesty International Charity Limited (7 April 1986 – 15 July 2020)

Trustees' Report for the year ended 31 December 2019

The Trustees, who are also the Directors of the Charity, present their annual report on the affairs of the Charity, together with the financial statements and auditors' report for the year ended 31 December 2019.

1. Structure, Governance and Management

1.1 Relationship with Amnesty International

Amnesty International (or Amnesty) is an unincorporated, global movement, which has as its objective "securing the observance of the provisions of the Universal Declaration of Human Rights and other human rights instruments throughout the world".

Amnesty International Charity ('the Charity') was incorporated on 7 April 1986 to undertake charitable human rights activities on behalf of the global movement. The governing documents of the Charity are its Articles of Association, which were updated in December 2017.

In June 2012, Amnesty International Limited ("AIL"), the principal operating entity for Amnesty's International Secretariat ("IS"), was appointed as the sole member of the Charity. The Charity is a subsidiary of AIL and from 2013 has been consolidated into the Group accounts of AIL.

The Charity changed its name from Amnesty International Charity Limited to Amnesty International Charity on 15 July 2020.

1.2 Governance and Management

The Charity is a company limited by guarantee and does not have share capital. AIL is the sole member of the Charity.

The Trustees are appointed by AIL in consultation with the existing Trustees and to ensure independence the Charity's Articles of Association prohibit anyone who is a director, officer or executive of AIL from serving as a Trustee. During 2019 the term of office for Timothy Stuart Guy came to an end and the Trustees would like to thank Tim for his service. Following a skills audit conducted by the Trustees it was agreed that a new Trustee with considerable current experience of charity finance, audit and tax matters should be appointed in 2020. Having reviewed the trustee recruitment market in mid-2020, in the context of the change in circumstances brought about by Covid-19, the Trustees decided to defer the search for a suitable candidate until at least Autumn 2020.

New Trustees receive an induction from the Company Secretary shortly after their appointment, covering a general overview of the organization and administrative details; fiduciary responsibilities; and legal and statutory responsibilities. This induction also includes understanding the Charity's relationship with AIL and the Amnesty movement.

The Trustees have responsibility for the oversight of the Charity. The Charity carries out its charitable activities by way of grant funding in view of a number of factors including the low overhead costs and flexibility in the application of its funds.

Any conflicts of interest arising out of the Charity's governance structure are managed by the Trustees in accordance with the Charity's conflict management processes and the Charity's articles of association.

The Trustees exercise supervision and control over grant funding and have procedures in place to ensure that they take decisions independently, acting in the best interests of the Charity and that the Charity's funds are applied exclusively for its charitable purposes. The Finance & Audit Committee is an advisory subcommittee of AIL and the Charity which provides the Charity oversight of, and advice on, finance, risk and audit matters.

During 2019 the Trustees conducted a Board effectiveness review which concluded there was a good level of effectiveness with areas for improvement being i) to be more proactive on succession planning and improve diversity through recruitment of future Trustees and ii) to be more systematic about Trustee training to ensure trustee's skills remain current and appropriate to the Charity's needs. This led to the role description for the Chair and Trustee role to be updated and a Trustee skills matrix to be developed. The Board effectiveness review was

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initiated following the assessment undertaken in 2018 of the Charity's governance by reference to the Charity Governance Code (the "Code"), which found there was a generally good level of compliance against all areas of the Code, but noted implementing formal processes to enhance Board effectiveness as an area of development to ensure continuous improvement.

2. Objectives and Activities

The Charity's objects are based on the Charity Commission's model object for the advancement of Human Rights, as follows:

Having regard to the Statute for the time being of Amnesty International, the objects for which the Charity is established are to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Obtaining redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Providing technical advice to government and others on human rights matters
- Contributing to the sound administration of human rights law
- Commenting on proposed human rights legislation
- Raising awareness of human rights issues
- Promoting public support for human rights
- Promoting respect for human rights among individuals and corporations
- International advocacy of human rights
- Eliminating infringements of human rights

The Charity conducts its charitable activities by way of grant funding. In 2019 the Charity Trustees made a grant to AIL on consideration of a number of factors including (a) the two organisations' shared objectives; (b) AIL's experience in and proven track record of delivering human rights projects (c) the likely expectation of donors and (d) the origins of the Charity as part of the wider Amnesty International movement. The specific grant award was made in accordance with the terms of a memorandum of agreement on grant procedures between the Charity and AIL which was updated in March 2017; that agreement sets out a detailed process for provision of grant funding and appropriate controls and restrictions on AIL's use of the Charity's funds for the furtherance of the Charity's charitable objects. In 2019 the Charity also made a grant to Amnesty International Ireland under a separate grant's memorandum of agreement for the establishment of a community sponsorship initiative for refugees in Ireland which was backed by a grant to the Charity for the same purpose from a private donor.

3. Public Benefit

In setting the Charity's objectives and planning the Charity's activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims.

The Charities Act 2006 makes provision for the advancement of human rights as a charitable purpose. The Charity's purposes, 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".

4. Principal Risks and Uncertainties

The management of the Charity's activities and the execution of the Charity's strategy are subject to a number of risks.

The Charity's risk register is reviewed and discussed by the Trustees at least three times a year. Risk management is embedded at all levels, and the risks facing the organisation are identified and documented in the risk register through an established internal process. The Trustees ensure that for each risk:

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- mitigation procedures are developed
- responsibilities for implementation and review are assigned
- the status is monitored on a regular and timely basis.

The top risk areas in 2019 were assessed as the following:

Covid-19

An emerging risk at the end of 2019, as at the date of this report the pandemic Covid-19 has altered life for millions across the globe, with Governments imposing varying levels of restrictions on travel and working practices. As the Charity has no staff and conducts its activities through grant funding there are no direct consequences but there are the following indirect key consequences:

Human rights: Many of the measures to contain the spread of Covid-19 appear to have been proposed and implemented without full consideration of potential consequences for the enjoyment of all human rights by all, whether infected, at risk, or part of the wider population. As such the focus of Amnesty International's work will shift in the short term to respond to the human rights impact of the crisis. Further the ability of staff to travel to deliver planned work has been substantially curtailed. As such the 2020 planned projects submitted to the Charity for approval may need to be amended, curtailed or deferred.

Staff: The Covid-19 outbreak may have a significant effect on AIL staff's ability to provide the services secured under the Memorandum of Understanding to a satisfactory level, with a consequent risk to the effective delivery of grant funded projects.

Business continuity risk: Risk of an inability to access the IS's server room due to Covid-19 social distancing measures may lead to irretrievable loss of finance systems and data, which would significantly impact AIL's ability to provide services to the Charity.

Financial risk: Covid-19 will not affect the Charity's solvency, although its consequences are such that it may have an impact upon the Charity's grant making activity over the next two years.

The Trustees mitigate these risks through reliance on its Finance & Audit Committee's monitoring of AIL's mitigation and management plans and regular monitoring of these including in particular monitoring and reviewing AIL's business continuity plan, the finance systems business continuity plan and the Service Level Agreement between the Charity and AIL that include provisions for breach of service. The Trustees also receive regular communications on the evolving Covid-19 risk and organisational response from the Amnesty Critical Incident Management Team.

Staff wellbeing

Organisational culture factors are at risk of exacerbating work-related pressure on AIL staff, with the potential impact of reducing wellbeing and the ability to provide services to the Charity and deliver the Charity funded projects as well as resulting in reputational issues. The International Board of AIL has endorsed the Employee Experience Plan that serves as a blueprint for action and the adoption of a new mind-set for a healthier and kinder future. This work, its prioritisation, and progress monitoring is being overseen by a Governance Group chaired by the Secretary General and including staff/union, Board and Amnesty section representation. The Charity will continue to closely monitor this work and be vigilant for any performance issues that impact the Charity.

Reputational risk

Reputational damage to the Charity may arise from adverse publicity for a number of reasons, including errors or bias in research reports, poor decision making or misconduct by the Trustees, involvement of regulators or actions taken by other parts of the Amnesty International movement, including the staff and officers of the IS. To mitigate this, the Trustees monitor and review AIL's project management processes and reports, ensure good governance practices in accordance with the Charity Governance Code and maintain regular communication channels with AIL and the broader Amnesty movement.

Financial risk

Due to the unpredictable nature of the Charity's income, the Trustees consider a principal risk to be the possibility of commitments exceeding income. To mitigate this, the Trustees maintain an appropriate level of free reserves and agree any future grants on the level of excess free reserves and prudent financial forecasts.

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AIL Financial risk

AIL is dependent upon voluntary income from other Amnesty International member entities and from third party donors to fund core human rights work. It is exposed to risks around liquidity and failure to maintain financial viability. This has potential to affect AIL's ability to service the Charity and cause the failure of delivery of projects funded by the Charity. Mitigations by AIL include robust financial modelling, detailed cash management, reviewing the assessment mechanism to seek to mitigate the impacts of structural income uncertainty, creating additional contingency within the budget and considering cost reduction programmes. The Charity will continue to closely monitor the mitigations being implemented by AIL.

Fraud risk

There is a risk that funds granted to AIL may be spent fraudulently, meaning less funds are spent on the Charity's charitable objectives. This is mitigated by the Charity requiring AIL to resource an internal audit function covering the operations of the International Secretariat and its Finance & Audit Committee monitoring and reviewing AIL's policies and procedures that are designed to protect against fraud and the organisation's overall fraud resilience strategy, to ensure these are applied to the Charity's activities as well.

5. Achievements and Performance

In the year to 31 December 2019, the Charity made grants of £1,177,000 to support specific human rights activities conducted by AIL. The Charity also made a grant of £77,000 to Amnesty International Ireland. Both grants were in furtherance of the Charity's objects. In addition, the Charity incurred direct costs of £119,000.

In 2019 the Charity provided full or partial grant funding for eight of AIL's projects across different regions which aimed to empower people and communities with knowledge about human rights, and work with them to build societies that respect rights at all levels. These projects strive to achieve these outcomes:

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

AIL provides six-monthly financial reports to the Trustees on the projects funded by the Charity's grants. Some examples of the achievements arising from these projects are:

- There was progress on the project of The Human Rights Repression in Eritrea as the Eritrean government engaged with the African Commission on Human and Peoples Rights ('ACHPR') for the first time in its existence of 26 years. The AIL report and advocacy at the ACHPR's state review of Eritrea increased empowerment and civil society capacity of local organisations: Eritrean Lowlands League and Stop Slavery in Eritrea.
- There has been increased awareness on the Regional Protection of Freedoms in Southern Africa project as AIL issued a full press release and quotes that condemned the crackdown of activists in Zimbabwe and called for security forces to be held accountable. This enabled the matter to be picked up by various media houses and gain global attention. The UN spoke for the first time about the repression of large-scale protests in 2019 and the UN Secretary-General appealed for restraint by the Zimbabwean authorities.
- The project on Conflict Aftermath and Justice in Iraq has focussed on delivering in depth training in monitoring, documenting and reporting skills for more than 50 activists and other human rights workers in Iraq. During the Iraq 2019 protests AIL's investigation into the violations of protestors prompted authorities to order investigations and local and regional human rights organisations relied on AIL's findings in pushing authorities to put an end to violations. This led to increased credibility and cooperation from local sources, including hard to reach medical workers.
- The project supporting North Korean Human Rights Defenders made progress following on from the submission to the OHCHR Universal Periodic Review. Four North Korean HRDs travelled to Switzerland, Sweden and the UN to speak about human rights issues as well as the personal experience in North Korea. The trip resulted in a good number of media coverage, as well as the rare opportunities of diplomats of these countries hearing directly from persons originally from North Korea.
- The project on Addressing Root Causes of Human Rights Violations in DRC made progress in that over 700 prisoners of conscience were released in March 2019 and several political and civil society activists

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who had been in exile were allowed to return to the country and continue their political or human rights work. The restrictions on the work of journalists was also decreased.

- The Amnesty International Ireland grant funded a project to create a National Support Organisation (NSO), managed, coordinated and maintained by Amnesty International Ireland, committed to promoting, enhancing and developing Ireland's Community Sponsorship programme for refugees. By the end of 2019, 23 community sponsorship groups were in development, 33 refugees had been resettled and 9 community sponsorship groups had welcomed refugees.

6. Plans for Future Periods

In 2020 the Charity Trustees will consider further grant proposals. Such grants as the Charity Trustees approve will be in line with grant procedures which take account of best practice and regulatory guidance.

In particular the Charity will consider grants to AIL for continuing projects supported in 2019 as the nature of the projects and desired outcomes often require a sustained activity over a number of years as well as new additional projects assessed to be in line with the Charity's objectives. These will cover regions such as Africa, Asia and the Americas and will support work on three of AIL's strategic goals as outlined below:

Reclaiming Freedom: A world in which everyone knows and can claim their rights

AIL's projects under this strategic goal will expand and sustain the human rights movement by empowering people and communities with knowledge about human rights and working with them to build societies that respect rights at all levels. Strategic Goal 1 has three outcomes:

- Those 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, organize and challenge injustice.

Securing Equal Rights for All: A world in which human rights and justice are enjoyed without discrimination

AIL's projects under this strategic goal will work nationally and regionally to protect the rights of groups who are discriminated against on multiple grounds and those deprived of their economic, social and cultural rights. Strategic Goal 2 has three outcomes:

- Discrimination and identity-based violence are reduced;
- Progress towards equality on the basis of gender, sexual orientation, and gender identity and expression is achieved;
- Economic, social and cultural rights are better realized in people's lives.

Responding to Crises: A world in which people are protected during conflict and crises

AIL's work under this strategic goal will play a leading role in mobilizing effective action to protect civilians in situations of conflict and crises. AIL will work to ensure that institutions and mechanisms act effectively when civilians are in danger, and people are protected from the effects of irresponsible arms trade and failures to duly restrict the use of explosive weapons in populated areas. We will seek to ensure that borders are never closed for humanitarian aid or those seeking refuge, and that those who need to leave are protected and provided for. Strategic Goal 3 has three outcomes:

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

There have been no significant changes to plans for future periods as a result of Covid-19 at present.

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7. Financial Review

The results for the Charity show net income of £1,572,000 (2018 net expenditure: £210,000). The change in net income/expenditure is due to a growth in legacy income in 2019.

The principal sources of funding for the Charity in 2019 were legacies and major donations.

As at 31 December 2019, the Charity has net assets of £1,753,000 (31 December 2018: £181,000) and unrestricted funds totalling £1,753,000 (31 December 2018: £181,000).

Net cash inflow from operating activities for the year was £1,675,000 (31 December 2018 outflow: £359,000); the Charity has net funds of £1,859,000 as at 31 December 2019 (31 December 2018: £184,000).

Reserves policy

As at 31 December 2019, total reserves were £1,753,000 (31 December 2018: £181,000) of which all were unrestricted (31 December 2018: all unrestricted). The level of free reserves of the Charity was £1,753,000 which is £1,715,000 in excess of its target.

As the Charity is a grant funding organisation it has no requirement for significant reserves. A target level of reserves has been set at £38,000 to cover annual expenditure outside of grant giving activities and a contingency amount for unforeseen costs required to be met directly by the Charity.

The Trustees anticipate that excess free reserves will be further applied to charitable activities through grants in 2020 but will be kept under review to ensure this target level of reserves is not exceeded.

Investment policy

In the situation where it has significant funds the Charity aims to invest such funds in a prudent and ethical manner to enable funding of future activities. During the year, any cash not immediately required for operational work was placed in money market deposit accounts, to maximise interest. Interest earned was in line with expectations.

Going concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2021 and a consideration of key risks, including Covid-19, that could negatively affect the Charity together with the level of free reserves held. The Charity is forecast to receive both Gift Aid grants from AIL and donations and legacies from members of the public in 2020 and 2021. In consideration of the committed expenditure of the Charity and target free reserves, the Trustees believe that the Charity has adequate financial resources and is well placed to manage business risks. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Due to the Charity's funding model the Trustees have determined that Covid-19 will not impact on the availability of resources required to continue in operational existence for the foreseeable future.

The Trustees believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The accounts have therefore been prepared on the basis that the Charity is a going concern.

Fundraising

The Charity does not undertake any public fundraising activities and so has not subscribed to any UK fundraising standards or scheme for fundraising regulation. Notwithstanding this position the Charity registered with the UK Fundraising Preference Service in January 2018 following the receipt of suppression requests from members of the public and so as to minimise confusion with the fundraising activities of Amnesty International UK, Amnesty International's membership organisation in the UK.

8. Auditors

As far as each of the Trustees at the date of approval of this report is aware, there is no relevant audit information (information needed by the Charity's auditor in connection with preparing the audit report) of which the Charity's auditor is unaware. Each Trustee has taken all of the steps that they should have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of

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that information. Crowe U.K. LLP has indicated its willingness to be reappointed as statutory auditor for the next financial year.

The report to the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Statement of Trustees' responsibilities

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

Charity law requires the Trustees to prepare financial statements for each financial period in accordance with FRS 102, The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and applicable law.

Under charity 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 its net income/expenditure 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 to operate.

The Trustees are responsible for keeping proper 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 Financial Reporting Standard 102 (FRS 102). 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on Amnesty International's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees' Report was approved by the board of Trustees on 13th August 2020, and is signed as authorised on its behalf by:



Melvin Coleman
Trustee

13th August 2020
1 Easton Street
London
WC1X 0DW

Independent Auditor's Report to the Members of Amnesty International Charity

Opinion

We have audited the financial statements of Amnesty International Charity for the year ended 31 December 2019 which comprise the Statement of Financial Activities, Balance Sheet and 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).

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 2019 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 requirements of the Companies Act 2006.

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 that are 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 relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, our 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

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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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' 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 directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In 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 misstatements in the directors' report included within the Trustees' report.

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

- adequate accounting records have not been kept; 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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 determine 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

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.

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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.

A further description of our responsibilities for the audit of the financial statements is located on the

Financial Reporting Council's website at: 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

London

2 September 2020

**Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year ended 31 December 2019**

	Notes	Unrestricted Funds 2019 £'000	Restricted Funds 2019 £'000	Total Funds 2019 £'000	Total Funds 2018 £'000
Income from					
Donations and legacies	4	2,867	77	2,944	770
Investments		1	-	1	1
Total income		2,868	77	2,945	771
Expenditure on					
Charitable activities	5	(1,296)	(77)	(1,373)	(981)
Total expenditure		(1,296)	(77)	(1,373)	(981)
Net income/(expenditure)		1,572	-	1,572	(210)
Fund balances brought forward at start of period		181	-	181	391
Fund balances brought forward at end of period		1,753	-	1,753	181

The notes on pages 18 to 24 form part of these financial statements.

Balance Sheet

As at 31 December 2019

Company No: 2007475

Charity No: 294230

	Notes	2019 £'000	2018 £'000
Current assets			
Investments	10	1,592	91
Cash at bank and in hand		267	93
		1,859	184
Creditors: amounts falling due within one year	11	(106)	(3)
Net assets		1,753	181
Funds			
Unrestricted funds	14	1,753	181
Total funds		1,753	181

Approved by the Board of Directors on 13 August 2020 and signed on its behalf by:



Melvin Coleman
Trustee

The notes on pages 18 to 24 form part of these financial statements.

Cash Flow Statement
For the period ended 31 December 2019

	2019	2018
	£'000	£'000
Cash inflows/(outflows) from operating activities		
<i>Net income/(expenditure) for the reporting period</i>	1,572	(210)
Adjustments for:		
Increase/(decrease) in creditors	103	(149)
	<hr/> 1,675	<hr/> (359)
Cash (outflows)/inflows from investing activities		
(Additions)/disposals of short term investments	(1,501)	199
	<hr/> (1,501)	<hr/> 199
Increase/(decrease) in cash at bank and in hand	<hr/> 174	<hr/> (160)
Cash at bank and in hand at the beginning of the reporting period	93	253
Cash at bank and in hand at the end of the reporting period	<hr/> 267	<hr/> 93

The notes on pages 18 to 24 form part of these financial statements.

Notes to the financial statements for the period ended 31 December 2019

1 Company Information

Amnesty International Charity is a charity limited by guarantee, incorporated in England and Wales under company number 2007475 and charity number 294230. Its registered office is 1 Easton Street, London, WC1X 0DW. Amnesty International Charity is a not for profit organisation whose activities are intended to be for the public benefit. The Charity changed its name from Amnesty International Charity Limited to Amnesty International Charity on 15 July 2020. Amnesty International Charity meets the definition of a public benefit entity under FRS102.

2 Basis of Accounting

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Going Concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2021 and a consideration of key risks, including Covid-19, that could negatively affect the Charity together with the level of free reserves held. The Charity is forecast to receive both Gift Aid grants from AIL and donations and legacies from members of the public in 2020 and 2021. In consideration of the committed expenditure of the Charity and target free reserves, the Trustees believe that the Charity has adequate financial resources and is well placed to manage business risks. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Due to the Charity's funding model the Trustees have determined that Covid-19 will not impact on the availability of resources required to continue in operational existence for the foreseeable future.

The Trustees believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The accounts have therefore been prepared on the basis that the Charity is a going concern.

Scope

These financial statements only reflect the activities of Amnesty International Charity. They do not include the activities of Amnesty International Limited, or of the sections of the Amnesty International movement, as these are all separate legal entities that are neither owned nor controlled by the Charity.

The principal accounting policies are summarised below. They have all been applied consistently throughout the current and preceding years.

3 Accounting Policies

Income

Income is accounted for on an accruals basis in the period in which the charity is entitled to income where the amount can be measured with reasonable certainty.

3 Accounting Policies (continued)

Legacies

Legacies are recognised when the Charity has entitlement, receipt is probable and the amount can be measured with reasonable accuracy.

Grants

Where no performance conditions relating to the receipt of incoming resources are set then restricted grant revenue is recognised when receivable (when the conditions of entitlement, probability and measurability have been met).

Where the receipt of incoming resources relating to a restricted grant is dependent on certain contractual performance conditions, revenue is only recognised when these expenditure conditions have been met. Where grants are subject to donor imposed conditions which specify the time period in which expenditure can take place and there exist detailed expenditure budgets with explicit timescales (that have been agreed by the grantor and grantee), then incoming resources are matched with expenditure such that revenue relating to expenditure in future periods is recorded as deferred revenue when received.

Investments

Investments, which relate to money market deposits, are carried at cost.

Fund accounting

The Charity maintains the following types of fund:

- Restricted: where the donor has specified that the donation be used for a particular purpose.
- Unrestricted: for use by the Trustees to further the Charity's objects.

Expenditure

Expenditure is accounted for on an accruals basis and is recognised in the period to which it relates, and includes an element of VAT which cannot be recovered. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Charitable activities comprise funding awarded to further the objectives and activities detailed in section 2 of the Trustees Report.

Irrecoverable VAT

Irrecoverable VAT is included in the costs recharged by Amnesty International Limited where it is incurred.

Foreign currency

Assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at the rate of exchange ruling at the date of the transaction.

Foreign exchange gains and losses arise mainly on the conversion and translation of income received and are held in the Charity's bank accounts. As such the net gain or loss is included within income in the Statement of Financial Activities.

Cash and Cash equivalents

Cash and cash equivalents include cash held in current accounts, and liquid resources comprising short-term deposits with banks which mature within 12 months of date of inception.

Accounting estimations

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

3 Accounting Policies (continued)

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Financial Instruments

Amnesty International Charity 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 amortised cost using the effective interest method. Financial assets held at amortised cost comprise investments and cash at bank and in hand. Financial liabilities held at amortised cost comprise trade and other creditors.

4 Donations and Legacies

	Unrestricted Funds 2019 £'000	Restricted Funds 2019 £'000	Total Funds 2019 £'000	Total Funds 2018 £'000
Donations and legacies	2,771	77	2,848	376
Grant under Gift Aid from AIL	-	-	-	300
Service fee charged to AIL	96	-	96	94
Total donations and legacies	2,867	77	2,944	770

As at 31 December 2019 the Charity had a legacy pipeline of £318,000.

5 Expenditure

	Direct Costs 2019 £'000	Support Costs 2019 £'000	Total Funds 2019 £'000	Total Funds 2018 £'000
Research into human rights violations	1,254	119	1,373	981
Total charitable activities	1,254	119	1,373	981

6 Support Costs

	2019	2019	2018
	Charitable	Total	Total
	activities		
	£'000	£'000	£'000
Occupancy costs	96	96	94
Professional fees	5	5	4
Service fee charged from AIL	18	18	16
	119	119	114

The Auditors' remuneration for the Charity is £3,200+VAT (2018: £3,100+VAT). There were no other Governance costs in 2019 (2018: £nil).

7 Grants

The Charity granted funds to Amnesty International Limited of £1,177,000 in 2019 (2018: £867,000) to perform charitable work on behalf of the Charity. The Charity also granted funds to Amnesty International Ireland of £77,000 in 2019 (2018: £nil) to perform charitable work on its behalf.

8 Employees and Directors

The Charity had no employees during the year (2018: nil). Related costs are borne by Amnesty International Limited and recharged to the Charity as a service charge. Employee costs recharged to the Charity in 2019 were £11,000 (2018: £11,000).

The Trustees of the Charity did not receive any remuneration during the period (2018: nil) from the Charity for their services as directors and Trustees of the Charity.

One Trustee received reimbursement of expenses of £250 in 2019 (2018: £311 for one Trustee) from Amnesty International Limited which were recharged to the Charity as part of the service fee charged from Amnesty International Limited. The expenses were for travel, accommodation and subsistence.

9 Taxation

As a charity, Amnesty International Charity is exempt from tax on income and gains under sections 466 to 493 of the Corporation Tax Act 2010, to the extent that all income is applied for charitable purposes. No tax charges have arisen in the Charity in the current or prior year.

10 Investments

	2019	2018
	£'000	£'000
Carrying value at start of period	91	290
Additions/(Disposals) of investments at cost	1,501	(199)
Carrying value at end of period	1,592	91

Investments comprise money market deposits.

11 Creditors

	2019	2018
	£'000	£'000
Amounts due to ALL	103	-
Accruals	3	3
Carrying value at end of period	106	3

Creditors comprise grant commitments to Amnesty International Limited, expenditure recharges payable to Amnesty International Limited, and accrued professional fees, as at 31 December 2019. Creditors comprised accrued professional costs as at 31 December 2018.

12 Financial Instruments

At the balance sheet date the Charity held financial assets at amortised cost of £1,859,000 (2018: £184,000) and financial liabilities at amortised cost of £106,000 (2018: £3,000).

13 Parent Entity

Amnesty International Charity is a registered charity and undertakes certain of those aspects of the work of the Amnesty International which are charitable under the law of England and Wales. The Charity is considered a subsidiary of Amnesty International Limited, as Amnesty International Limited is the sole member of the Charity, and appoints the Charity's Trustees.

Amnesty International Limited is a limited liability company in England and Wales under number 1606776 and its registered office is 1 Easton Street, London, WC1X 0DW. Consolidated accounts can be obtained from this address. Amnesty International Limited is a not for profit organisation whose activities are intended to be for the public benefit.

14 Funds Note

The movement on funds during the year were as follows:

	1 January 2019	Income	Expenditure	31 December 2019
	£'000	£'000	£'000	£'000
Unrestricted funds	181	2,868	(1,296)	1,753
Restricted funds	-	77	(77)	-
	181	2,945	(1,373)	1,753

Restricted income and expenditure in the period related to a donation received from a donor who wished to remain anonymous. The donation was spent on a grant to Amnesty International Ireland to fund their work on Ireland's Community Sponsorship Programme.

The movement on funds during the prior year were as follows:

	1 January 2018	Income	Expenditure	31 December 2018
	£'000	£'000	£'000	£'000
Unrestricted funds	391	771	(981)	181
	391	771	(981)	181

15 Analysis of Net Assets between Funds

	2019 Unrestricted Funds £'000	2019 Total Funds £'000	2018 Unrestricted Funds £'000	2018 Total Funds £'000
Current Assets				
Short term investments	1,592	1,592	91	91
Cash at bank and in hand	267	267	93	93
	1,859	1,859	184	184
Creditors: amounts falling due within one year	(106)	(106)	(3)	(3)
Net current assets and net assets	1,753	1,753	181	181
Total funds as at the end of the reporting period	1,753	1,753	181	181

16 Related Party Transactions

The Charity's only related party transactions were with its parent company, Amnesty International Limited.

Related party balances

At 31 December the Charity had the following balance with Amnesty International Limited:

	2019	2018
	£'000	£'000
Amounts due to Amnesty International Limited	103	-

Related party transactions

During the year the following transactions took place with Amnesty International Limited reflecting monies flowing in/(out) of the Charity:

	2019	2018
	£'000	£'000
Grant income under Gift Aid from Amnesty International Limited	-	300
Service fee charged to Amnesty International Limited	96	94
Funds granted to Amnesty International Limited to perform charitable work on behalf of the Charity	(1,177)	(867)
Service fee charged from Amnesty International Limited	(18)	(16)

17 Events after the Balance Sheet date

Since the year end the Covid-19 pandemic has taken hold globally. The pandemic has not had a significant immediate impact on the Charity's operations as set out in the going concern assessment in the accounting policies. There have been no material changes in activity since the balance sheet date.