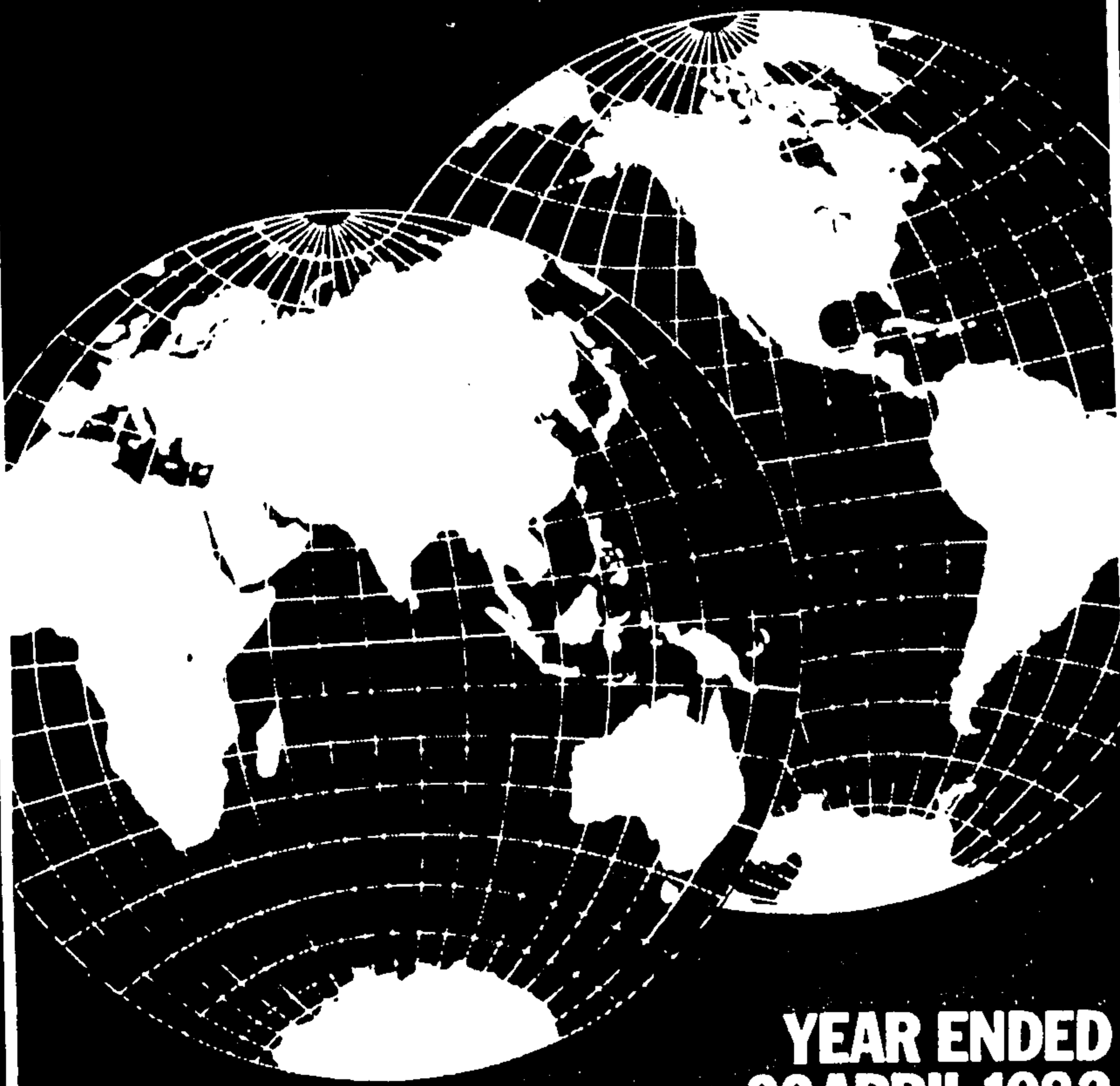


**AMNESTY INTERNATIONAL
ACCOUNTS,
TREASURER'S AND
AUDITORS' REPORTS**



**YEAR ENDED
30 APRIL 1982**

***Amnesty International
Accounts, Treasurer's
and Auditors' Reports***

**TREASURER'S REPORT
FOR THE YEAR ENDED 30 APRIL 1982**

During the financial year ended 30 April 1982 Amnesty International received a total of £3,405,357 for the operation of its International Secretariat in London and for the implementation of its program by the International Executive Committee. Of this total £3,141,781 was directly contributed by its membership through national sections, and £263,576 was received from other sources, including sales of publications and audio-visual materials, interest income and so forth. In addition £132,375 was received for direct distribution as relief to individuals covered by Amnesty International's relief policies.

Before accepting any income, whether directly or through national sections, Amnesty International carefully ascertains that such contributions are in accordance with the general principles of its guidelines to ensure that:

- it is, and remains, and is seen to remain, an independent and impartial organization;
- it is, and remains, a broadly based and self-supporting organization;
- funds are given in accordance with the objects of its Statute.

In spite of the overall growth of the organization, stringent measures to control and reduce costs succeeded in keeping expenditure below the budgeted amount. The membership again responded with admirable solidarity in providing its assessed contribution despite the heavy burden this undoubtedly created for many national sections.

It must be recognized, however, that for four years the International Secretariat budget has been held unchanged in real terms. In fact this has meant a reduction in resources considering the continuing growth of the movement. The new premises in 1983 will make further demands on resources, but will allow the Secretariat to respond more effectively to the needs of the movement. This reduction in resources cannot continue in the future without seriously affecting the implementation of the movement's program. To avoid this, major fund-raising efforts will be needed at all levels.

During the year, total expenditure for program activities amounted to £2,478,878 and £90,523 was distributed in relief payments.

**Dirk Börner
Treasurer**

REPORT OF THE AUDITORS

To the International Council, Amnesty International:

We have audited the financial statements set out on pages 4 to 17 in accordance with approved Auditing Standards.

In our opinion, the accompanying financial statements present fairly the financial position of Amnesty International at 30 April 1982, the results of its activities, changes in financial position and the movement on Relief and Special Projects funds for the year then ended.

**Arthur Andersen & Co.
1 Surrey Street,
London W.C.2**

26th July 1982

AMNESTY INTERNATIONAL
BALANCE SHEET — 30 APRIL 1982

ASSETS		
	1982	1981
CURRENT ASSETS		
Cash	£1,839,300	£864,571
Due from National Sections	112,938	40,172
Sundry debtors and prepaid expenses	96,324	76,482
Publications stocks (Note 2c)	4,730	16,598
Total current assets	<u>2,053,292</u>	<u>997,823</u>
PROPERTY AND EQUIPMENT (Notes 2b and 3)		
Cost	187,091	155,260
Accumulated depreciation	<u>152,496</u>	<u>131,468</u>
Net book value	34,595	23,792
Total assets	<u>£2,087,887</u>	<u>£1,021,615</u>

The accompanying notes are an integral part of this balance sheet.

AMNESTY INTERNATIONAL
LIABILITIES AND ACCUMULATED RESERVES

	1982	1981
CURRENT LIABILITIES		
Creditors and accrued liabilities	£146,777	£102,642
Due to National Sections	125,844	66,932
Relief funds, per attached statement (Note 4)	229,434	192,108
Special Projects fund, per attached statement (Note 6)	—	201,336
Total current liabilities	<u>502,055</u>	<u>563,018</u>
PAST SERVICE SUPERANNUATION LIABILITY (Note 5)		
	6,960	7,540
Total liabilities	<u>509,015</u>	<u>570,558</u>
ACCUMULATED RESERVES (Note 6)		
General	736,896	411,419
Program reserve and Special Projects Fund	655,619	—
Special Projects fund (residual balance to be allocated)	158,352	—
Erasmus Prize	15,830	16,984
Nobel Peace Prize	12,175	22,654
	<u>1,578,872</u>	<u>451,057</u>
Total liabilities and accumulated reserves	<u>£2,087,887</u>	<u>£1,021,615</u>

The accompanying notes are an integral part of this balance sheet.

**AMNESTY INTERNATIONAL
STATEMENTS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 1982**

	<u>1982</u>	<u>1981</u>
INCOME		
Contributions from National Sections (Note 2a)		
Regular	£2,472,590	£1,937,812
Additional contributions to —		
General reserves	21,250	27,190
Program reserve and Special Projects fund	639,275	—
	<u>3,133,115</u>	<u>1,965,002</u>
Donations (Note 2a)	37,541	20,495
Other —		
Publications revenue (Notes 2a & 7)	48,920	53,345
Interest income	155,161	51,587
Write-back of over-provisions in prior years	—	8,756
Other receipts	19,392	13,364
Exchange gains	2,562	—
	<u>3,396,691</u>	<u>2,112,549</u>
EXPENDITURE		
Salaries and related costs	1,450,077	1,222,000
Administrative and program support expenses	224,810	195,931
Publications and printing	147,517	116,481
Travel and subsistence	114,393	74,377
Office expenses	287,143	255,670
Other expenses	23,345	32,462
Doubtful debts expense (Note 2a)	67,720	11,630
Exchange losses (Note 2d)	—	2,512
Expenditure relating to Nobel Peace and Erasmus Prizes (Note 6)	11,633	10,138
Premises costs	29,656	—
	<u>2,356,294</u>	<u>1,921,201</u>
Net surplus for the year	<u>£1,040,397</u>	<u>£ 191,348</u>

The accompanying notes are an integral part of this statement.

	<u>1982</u>	<u>1981</u>
Analysis of net surplus for year —		
Operating surplus of the International Secretariat for the year	£ 375,161	£ 159,735
Additional contributions:		
— To General Accumulated reserves	21,250	27,190
-- To Program reserve and Special Projects fund	639,275	—
Write-back of over provisions in prior years	—	8,756
Donations allocated by the International Executive Committee to Program reserve and Special Projects fund (1981 — Special Projects fund)	16,344	5,805
Expenditure relating to Nobel Peace and Erasmus Prizes	(11,633)	(10,138)
	<u>£1,040,397</u>	<u>£ 191,348</u>

The accompanying notes are an integral part of this statement.

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**AMNESTY INTERNATIONAL
MOVEMENT OF RESERVES
FOR THE YEAR ENDED 30 APRIL 1982**

	Total	General Accumulated reserve	Program reserve and Special Projects fund	Special Projects fund	Erasmus Prize	Nobel Peace Prize
NET SURPLUS for the year	£1,040,397	£396,411	£655,619	£ —	£(1,154)	£(10,479)
Transfer to Special Projects fund by International Executive Committee during the year	(70,934)	(70,934)	—	—	—	—
Balance on Special Projects fund at year-end transferred to reserves	158,352	—	—	158,352	—	—
ACCUMULATED RESERVES, beginning of year	451,057	411,419	—	—	16,984	22,654
ACCUMULATED RESERVES, end of year	<u>£1,578,872</u>	<u>£736,896</u>	<u>£655,619</u>	<u>£158,352</u>	<u>£15,830</u>	<u>£ 12,175</u>

The accompanying notes are an integral part of this statement.

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**AMNESTY INTERNATIONAL
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 30 APRIL 1982**

	1982	1981
SOURCES OF FUNDS		
Accumulated reserves—		
Net surplus for year	£1,040,397	£ 191,348
Depreciation, which does not involve cash flow during the year	21,028	24,771
	<u>1,061,425</u>	<u>216,119</u>
Relief funds receipts	132,375	185,791
Special Projects fund receipts	8,666	124,258
	<u>1,202,466</u>	<u>526,168</u>
Other sources—		
Decrease in debtor balances	—	142,080
Decrease in publications stocks	11,868	—
Increase in creditor balances	102,467	—
	<u>1,316,801</u>	<u>668,248</u>
USES OF FUNDS		
Purchases of property and equipment	31,831	7,898
Increase in debtor balances	92,608	—
Decrease in creditor balances	—	6,221
Relief fund payments	95,049	151,901
Special Projects fund expenditure	122,584	106,555
Increase in publications stocks	—	4,126
	<u>342,072</u>	<u>276,701</u>
Increase in cash during the year	<u>£974,729</u>	<u>£391,547</u>

The accompanying notes are an integral part of this statement.

AMNESTY INTERNATIONAL
STATEMENT OF MOVEMENT ON RELIEF FUNDS
FOR THE YEAR ENDED 30 APRIL 1982 (Note 4)

	<u>1982</u>	<u>1981</u>
INCREASES		
Specific relief funds received	£103,445	£162,438
Interest income	28,930	23,353
	<u>132,375</u>	<u>185,791</u>
DECREASES		
Payments by geographical region—		
Africa	26,776	29,089
Asia	23,338	60,327
Europe	1,487	4,799
Americas	34,631	48,885
Middle East	70	309
Other (including administration charge)	8,747	8,492
	<u>95,049</u>	<u>151,901</u>
Net increase for the year	37,326	33,890
BALANCE OF RELIEF FUNDS, beginning of year	192,108	158,218
BALANCE OF RELIEF FUNDS, end of year	<u>£229,434</u>	<u>£192,108</u>

The accompanying notes are an integral part of this statement.

AMNESTY INTERNATIONAL
STATEMENT OF MOVEMENT ON SPECIAL PROJECTS
FUND FOR THE YEAR ENDED 30 APRIL 1982
(Note 6)

	<u>1982</u>	<u>1981</u>
INCREASES		
Donations for the Special Projects fund	£ 8,666	£124,258
Donations allocated to the Special Projects fund by the International Executive Committee	—	5,805
Transfer to Special Projects fund from general reserves	70,934	—
	<u>79,600</u>	<u>130,063</u>
DECREASES		
Expenditure	122,584	106,555
Net (decrease) increase for the year	(42,984)	23,508
FUND BALANCE, beginning of year	201,336	177,828
FUND BALANCE, end of year	<u>£158,352</u>	<u>£201,336</u>
Comprising—		
Amounts allocated to identified projects	£ —	£ 38,144
Unallocated portion	158,352	163,192
	<u>£158,352</u>	<u>£201,336</u>

The accompanying notes are an integral part of this statement.

**AMNESTY INTERNATIONAL
NOTES TO FINANCIAL STATEMENTS
30 APRIL 1982**

1. AIMS AND ORGANIZATION:

Amnesty International is an unincorporated, non-profit organization which has as its object the securing, throughout the world, of the observance of the provisions of the Universal Declaration of Human Rights. The specific objects, the methods to be applied in achieving these objects, and details of its organization are covered by the Statute of Amnesty International, as amended by the Fourteenth International Council Meeting in Montreal, Canada, in August 1981.

The objects of Amnesty International include providing assistance to and working towards the release of persons who, in violation of the provisions of the Universal Declaration of Human Rights, are imprisoned, detained, restricted or otherwise subjected to physical coercion or restriction by reason of their political, religious, or other conscientiously held beliefs or by reason of their ethnic origin, colour or language (provided that they have not used or advocated violence). These persons are referred to as "prisoners of conscience". Amnesty International is organized on the basis of National Sections, whose activities are assisted by the International Secretariat in London, under the control of the International Executive Committee. One of the main functions of the International Secretariat is to carry out research to identify prisoners of conscience and to report on its findings.

The International Secretariat is financed principally by contributions from National Sections. The accompanying financial statements include only those finances for which the International Executive Committee is responsible, namely those of the International Secretariat. Accordingly these accounts exclude amounts related to the resources of individual National Sections.

2. ACCOUNTING POLICIES:

a) Income

National Section contributions to the International Secretariat represent the agreed share of each Section towards the budget of the International Secretariat. Provisions have been made against unpaid contributions which National Sections have stated they will not or cannot meet.

Donations are accounted for on a cash basis, and include amounts received from National Sections over and above their agreed contributions.

Notes to Financial Statements (continued)

Publications revenue represents the sale of publications to National Sections and third-parties.

b) Property and equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation is provided at the following rates—

Leasehold improvements — over the period of the lease
Office equipment — over a period of four years

Depreciation provided in respect of assets purchased out of the Special Projects fund has been charged to the fund.

c) Publications stocks

Publications stocks are stated at the lower of cost and net realisable value.

d) Foreign currencies

Foreign currency assets and liabilities have been translated into pounds sterling at the exchange rates ruling at the balance sheet date.

Foreign currency income and expenditure are translated into pounds sterling at average exchange rates for the year.

3. PROPERTY AND EQUIPMENT:

Movement on the account for the year was —

	Balance, 30 April 1981	Additions/ Provisions	Balance, 30 April 1982
COST—			
Leasehold improvements	£ 48,146	£ —	£ 48,146
Office equipment	107,114	31,831	138,945
	<u>155,260</u>	<u>31,831</u>	<u>187,091</u>
ACCUMULATED DEPRECIATION—			
Leasehold improvements	40,096	5,366	45,462
Office equipment	91,372	15,662	107,034
	<u>131,468</u>	<u>£21,028</u>	<u>152,496</u>
NET BOOK VALUE	<u>£ 23,792</u>		<u>£ 34,595</u>

Notes to Financial Statements (continued)

4. RELIEF FUNDS:

The International Secretariat is responsible for the administration and disbursement of relief funds. Not all such funds received have been applied, as yet, towards relief, and such unpaid funds are held in separate bank accounts. Relief funds are reflected as a current liability of the International Secretariat.

Payments of relief are usually made to prisoners or their families via intermediaries. This involves entrusting persons whom the International Secretariat considers to be responsible with relief monies and relying extensively on their integrity and dedication to ensure that the proper persons benefit from relief. It is not always possible or practicable to obtain receipts from beneficiaries of relief monies, but the International Secretariat does have additional sources of information which, it believes, would report any significant instances where relief monies, for one reason or another, did not reach prisoners or their families. No such significant instances have been reported.

The movement on relief funds is summarized in the attached statement; receipts and payments of relief funds do not comprise income and expenditure of the International Secretariat.

5. PAST SERVICE SUPERANNUATION LIABILITY:

The International Secretariat's Retirement Benefits Scheme is an insured scheme which covers most employees. The provision of £11,600 for past service liability at inception of the scheme is being amortised over 20 years on a straight-line basis; the unamortised balance at 30 April 1982 was £6,960.

6. ACCUMULATED RESERVES:*General —*

The General Reserve represents the accumulated excess of income over expenditure related to the operating budget of the International Secretariat. It is available for use to meet the aims of the organization. In 1980, the International Executive Committee decided that the General Reserve should represent approximately 25% of the annual operating expenditure of the International Secretariat. At 30 April 1982 and 1981 the General Reserve represented 31% and 21% respectively of the expenditure incurred during the years then ended (excluding expenditure relating to the Nobel Peace and Erasmus Prizes).

Notes to Financial Statements (continued)

Program Reserve and Special Projects fund—

At the thirteenth International Council Meeting in Vienna in 1980, it was decided to establish a Program Reserve and Special Projects fund to receive donations from National Sections to be used for relief and special needs in supporting the operating budget of the organization. Receipts in the year ended 30 April 1982 included special contributions of £234,219 from National Sections to assist the financing of the organization's new premises (see Note 9). No expenditure has yet been made from this reserve.

Special Projects fund—

The Special Projects fund, replenished from time to time by National Sections and other sources, was maintained to enable the organization to carry out specific projects for which resources would not otherwise have been available. Examples of these projects included missions to attend trials of prisoners of conscience, investigations into prison conditions and the provision of information services for certain regions.

The movement on the Special Projects fund during the year is summarised in the attached statement; receipts and payments of the Special Projects fund did not comprise income and expenditure of Amnesty International.

At the thirteenth International Council Meeting, it was decided that the Special Projects fund should be integrated into the statement of income and expenditure ("the operating budget") and at 30 April 1982 the closing unallocated balance on the fund was transferred to Accumulated Reserves to be allocated further in the following financial period.

Erasmus Prize—

The Erasmus Prize was awarded to Amnesty International during the year ended 30 April 1977. The Prize is being used to establish a documentation centre. During the year ended 30 April 1982 £1,154 was expended from the fund.

Nobel Peace Prize—

During the year ended 30 April 1978, Amnesty International was awarded the Nobel Peace Prize. On the recommendation of the International Executive Committee, the prize has been placed in a special fund, for the purposes of strengthening the worldwide organization of Amnesty International and for special programs identified with peace. During the year ended 30 April 1982, £10,479 was expended from this fund.

Notes to Financial Statements (continued)

7. PUBLICATIONS DEPARTMENT:

The income and expenditure of the Publications Department of the International Secretariat (included in the statement of income and expenditure) was as follows—

	<u>1982</u>	<u>1981</u>
Publications revenue	£ 48,920	£ 53,345
Publications cost of sales	(50,176)	(44,163)
Gross (loss) profit	<u>(1,256)</u>	<u>9,182</u>
Salaries and related costs	(113,369)	(70,980)
Other costs	(54,628)	(35,317)
Deficit for year	<u>£(169,253)</u>	<u>£(97,115)</u>

8. TAXATION:

Amnesty International is regarded for tax purposes as a body corporate and is chargeable to Corporation Tax on profits arising from any trading activity and on interest income. No provision for Corporation Tax has been made in these accounts as trading losses (from publications) exceeded interest income.

9. PREMISES AND COMMITMENTS:*Present premises—*

The organization occupies its offices in Southampton Street, London WC2 under the terms of a lease extending to 25 December 1983, at an annual rental of £110,000. No provision has been made in these financial statements for any remedial or redecoration work the premises may need at the end of the lease as the organization does not believe that the cost will be significant. Under the terms of the lease, the organization has paid a deposit of £12,250 as surety, which is held jointly by the solicitors of Amnesty International and the lessor until the expiry of the lease.

Notes to Financial Statements (continued)

New premises—

In June 1982, the organization entered into an agreement to purchase premises at 1-7 Easton Street, London WC1 and 45-47 Rosebery Avenue, London EC1 for a consideration of £1,250,000. It is estimated that conversion costs and professional fees will bring the total cost to £2,600,000 which it is proposed to finance as follows—

Cash from the organization's resources	£1,600,000
Bank loan	1,000,000
	<u>£2,600,000</u>

The organization has arranged a secured loan facility of £1,000,000 with the Midland Bank plc as follows—

£600,000—10 year loan, bearing interest at 1.75% above bank base rate repayable in ten annual instalments.

400,000—Bank overdraft facility, bearing interest at 1.75% above bank base rate, repayable at any time.

£1,000,000

10. INCORPORATION OF AMNESTY INTERNATIONAL LIMITED:

On 6 January 1982 Amnesty International Limited was incorporated as a company limited by guarantee. On 1 May 1982 the activities, assets and liabilities of Amnesty International, International Secretariat, were transferred to Amnesty International Limited. Incorporation with liability limited by guarantee is a form of incorporation commonly used by non profit-making organizations in the United Kingdom.

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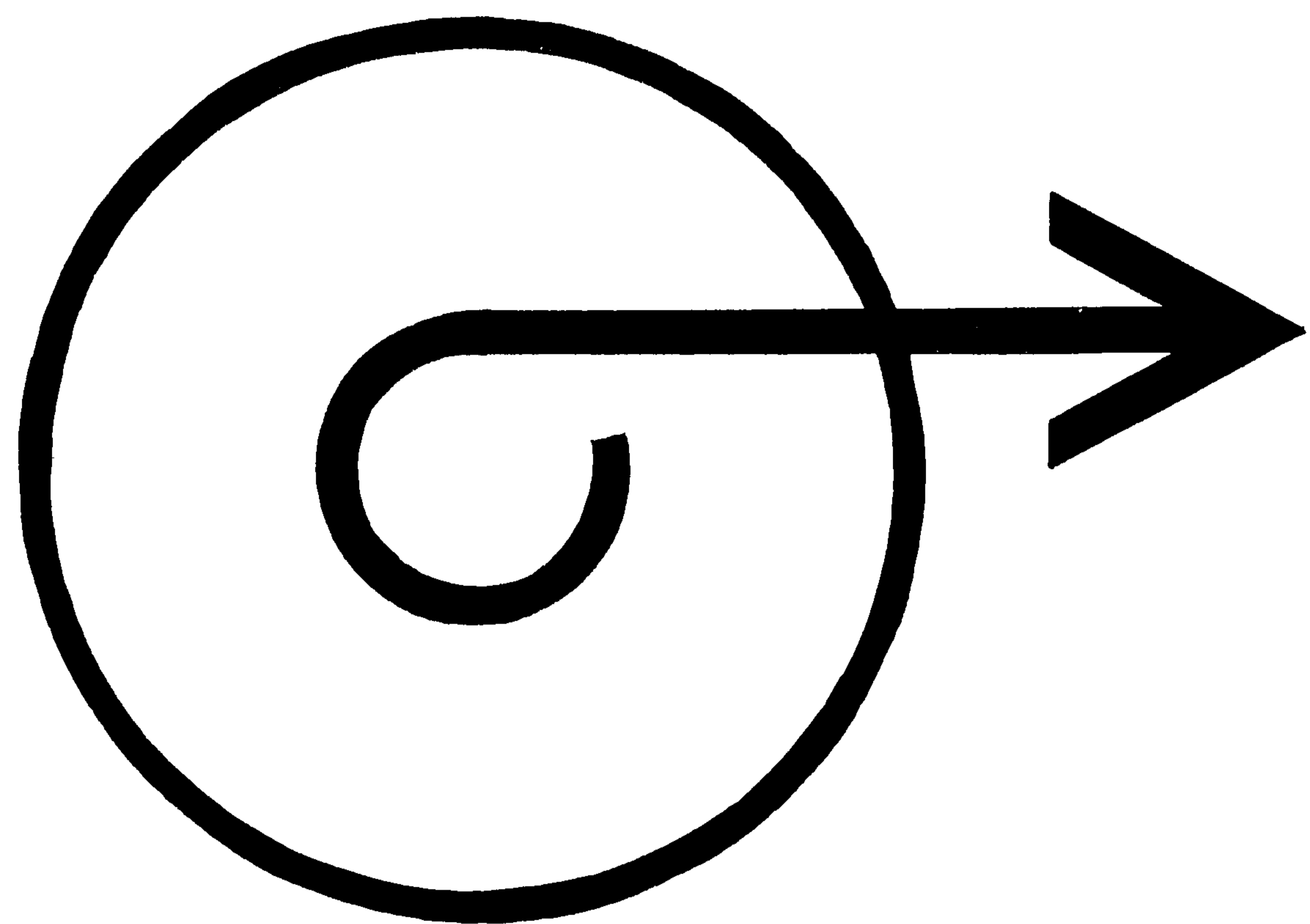
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