Amnesty International Charity Limited

(a company limited by guarantee)

Report and financial statements for the year ended 31 December 2015

Company No: 2007475
Charity No: 294230
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Amnesty International Charity Limited
(a company limited by guarantee)

Legal and Administrative details

Directors (and Trustees): Melvin Coleman
Andrew Dick (retired 23 June 2015)
George Macfarlane
Tim Guy (appointed 23 June 2015)

Company Secretary: Nicholas Williams

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: Blake Lapthurm LLP
Seacourt Tower
West Way
Oxford OX2 0FB

Bankers: HSBC Bank plc
74 Goswell Road
London EC1V 7DA

Auditors: Crowe Clark Whitehill LLP
St Bride’s House
10 Salisbury Square
London EC4Y 8EH
Amnesty International Charity Limited  
(a company limited by guarantee)  

Trustees' Report for the year ended 31 December 2015  

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 2015.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1 Relationship between Amnesty International, Amnesty International Charity Limited and Amnesty International Limited

Amnesty International Charity Limited ("the Charity") is a registered charity. It was incorporated on 7th April 1986 to undertake certain of those aspects of the work of the Amnesty International, International Secretariat ("the IS") which are charitable under the law of England and Wales.

The governing documents of the Charity are its Articles of Association.

Amnesty International (AI) is an unincorporated, international 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. The AI movement consists of national sections in different countries throughout the world, an International Secretariat (IS) whose main office is in London and overseas offices that the IS controls as branches undertaking specific functions; the Charity forms part of the IS. Delegates of the national sections meet on a biennial basis at International Council Meetings to co-ordinate their activities and to elect an International Board to implement the Council's decisions and appoint a Secretary General. The IS is responsible through the Secretary General to the International Board.

The International Board is an elected body which normally consists of nine individuals. The members of the International Board are elected by the representatives of the country sections of Amnesty International for a four year term at biennial International Council Meetings. The International Board has appointed a Finance & Audit Committee which also reports directly to Trustees on matters pertaining to the Charity.

During 2015 the work of the IS was undertaken primarily by Amnesty International Limited, a company limited by guarantee; the Charity, Amnesty International Charity Limited undertook certain of those aspects of the work of the IS which are charitable under the law of England and Wales.

The Charity undertakes activities by granting funds to Amnesty International Limited ("AIL") to carry out charitable activities on its behalf under the terms of a memorandum of understanding on grant procedures signed in December 2012. The Charity granted funds to AIL for carrying out such commissioned work as the Trustees of the Charity determined.

In June 2012, Amnesty International Limited was appointed as the sole member of the Charity. The Charity is considered a subsidiary of AIL and from 2013 has been consolidated into the Group accounts of AIL.

The Charity continues to grant funds to AIL insofar as these are available through legacies, grants and donations, while retaining an appropriate level of free reserves to manage the risk of unforeseen expenditure in the future.

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, who are also Directors of the Charity, are appointed by AIL. The Trustees of the Charity during the year were as follows:

Mr Melvin Coleman
Mr Andrew Dick
Amnesty International Charity Limited
(a company limited by guarantee)

Mr George Macfarlane
Mr Tim Guy

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 will also include understanding the relationship with AIL and the AI movement.

The Trustees have responsibility for the oversight of the Charity. They commission AIL to carry out charitable work on behalf of the Charity under the terms of the grant agreement referred to at paragraph 1 above. Any conflicts of interest arising out of the Charity's governance structure are managed by the Trustees in accordance with the Charity's articles of association and the requirements of Financial Reporting Standard 102 (FRS 102).

The activities of AIL are managed by the Secretary General supported by a senior management team and approximately 540 staff based in London and in a number of IS offices around the world.

2. OBJECTIVES AND ACTIVITIES

As explained above, the Charity largely grants funds to AIL to undertake charitable activities of the kind described below on its behalf. The Charity's objects are 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 (and in particular medical, rehabilitation or financial assistance);
- Research into human rights issues;
- Providing technical advice to government and others or 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, including without limitation procuring the abolition of torture, extrajudicial execution and disappearance."

3. PUBLIC BENEFIT

In setting the Charity's objectives and planning our 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 are in line with its charitable objects and aims.

The Charities Act 2006 makes provision for the advancement of human rights as a charitable purpose. Our objectives and purposes, and the activities that flow from them are broadly aligned to those summarised in the Charity Commission's guidance publication "RR12 - The Promotion of Human Rights".

4. PRINCIPLE RISKS AND UNCERTAINTIES

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

Risks are reviewed by the Board of Trustees and appropriate processes are in place to monitor and mitigate them. Key risks affecting the Charity are set out below:
Amnesty International Charity Limited
(a company limited by guarantee)

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.

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 to Amnesty International Limited on excess free reserves and prudent financial forecasts.

5. ACHIEVEMENTS AND PERFORMANCE
In the year to 31 December 2015, the Charity continued to support the charitable activities of the IS. Grants of £172,505 were made to the parent company, AIL, to support its international work. In addition, the Charity incurred direct costs of £104,000 in support of the work of the IS.

2015 was the second year of a two year operational plan for the IS, so strategic objectives remained similar to 2014, with the following twelve areas of focus:

1. Making Corporate Actors Accountable
2. Ending the Use of the Death Penalty
3. Campaign for International Justice
4. People on the Move
5. Discrimination
6. Sexual, Reproductive and Maternal Health Rights
7. Addressing Human Rights Violations in Slums
8. Stop Torture
9. Promoting Freedom of Expression, Assembly and Association
10. Ending Abuses in Areas of Armed Conflict and Crisis
11. Ending abuses in the Criminal Justice System
12. Regulation of the Trade in Arms

There are multiple projects under each of these thematic areas, implemented at country, regional or global level. AIL reports performance on projects funded by AICL grants to the AICL trustees. Some examples of the IS’s achievements during 2015 are shared below:

- Following significant work in the area of Making Corporate Actors Accountable, Shell’s Nigerian subsidiary announced a £55m settlement to 15,600 farmers and fishermen in Bodo, Nigeria, whose lives were devastated by two large Shell oil spills in 2008 and 2009.
- Amnesty International launched its first Human Rights Massive Open Online Course (MOOC) on the Edx global online platform, and saw a massive 29,000+ sign ups from more than 70 countries, far surpassing the 20,000 target (All objectives).
- Amnesty International’s revelations about allegations of rape and killings by peacekeepers in the Central African Republic contributed to immediate impact with the firing of the head of the peacekeeping mission by UN Secretary General Ban Ki-moon (Ending Abuses in Areas of Armed Conflict and Crisis).
- At least 18 prisoners of conscience in Myanmar, on whose cases Amnesty International campaigned, were released as part of a presidential amnesty on 22 January 2015 (Ending abuses in the Criminal Justice System).
- The UN created a new role of special rapporteur on the right to privacy, a role which Amnesty International and others had been pressing for (Promoting Freedom of Expression, Assembly and Association).
- An Italian court ruled in May that moving Romani families to an ethnically segregated camp outside Rome was illegal - a landmark verdict following years of Amnesty International campaigning alongside others to stop discrimination of Romani people.
Amnesty International Charity Limited
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One success of our Write for Rights campaign saw Albert Woodfox, Louisiana prisoner in solitary confinement for 44 years, become free in February 2016, acknowledging Amnesty International’s long-term support (Ending abuses in the Criminal Justice System).

In Brazil, Amnesty International’s ‘Young Black Alive’ campaign (Addressing Human Rights Violations in Slums), launched in 2014, and is making a gradual impact on the country’s youth homicide rate. This includes the decision by the Rio de Janeiro State Public Prosecutor’s Office to prosecute after the killing of a 10-year-old boy in a favela. Amnesty International contributed to the change in narrative on homicides committed by the police in Brazil, becoming a legitimate source to talk about police violence, and raising awareness about these issues beyond the American continent.

Detailed information of the work of the IS for the year ended 31 December 2015 is available on the website: www.amnesty.org.

6. PLANS FOR FUTURE PERIODS
In 2016, the Charity plans to work towards its objects and aims by continuing to grant funds to AIL contributing to that organization’s charitable activities.

7. FINANCIAL REVIEW
The results for the Charity show net incoming resources of £4,620,000 (2014: net outgoing resources of £9,000). The significant rise in income is due to a large grant from Amnesty International Limited (AIL), made from the proceeds of the sale of 25-27 Easton Street (land and buildings).

The principal sources of funding for the Charity in 2015 were the AIL grant, and legacies.

As at 31 December 2015, the Charity has net assets of £5,013,000 (31 December 2014: £393,000) and unrestricted funds totalling £4,924,000 (31 December 2014: £304,000).

Net cash inflow from operating activities for the period was £4,792,000 (31 December 2014: £260,000); the Charity has net funds of £5,489,000 as at 31 December 2015 (31 December 2014: £697,000).

Reserves policy
As at 31 December 2015, total reserves were £5,013,000 (2014 £393,000), including restricted reserves of £89,000 (2014, £89,000). The level of free reserves of the Charity was £4,924,000, which is £4,882,000 in excess of its target.

As the Charity’s activities are largely carried out on its behalf by AIL under the memorandum of agreement, and as AIL waives the right to charge for the services it provides, the Charity has no requirement for significant reserves. A target level of reserves has been set at £42,000 to cover annual expenditure not met by AIL and a contingency amount for unforeseen costs required to be met directly by the Charity.

The Trustees anticipate that free reserves will be further applied to charitable activities through grants made to AIL in 2016 so as to reach the target level.

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 period, 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
A review of financial performance and the Charity’s reserves position is set out above. The Charity continues to receive both gift aid grants, and administrative support from AIL for which AIL waives its right to charge. The Charity also continues to receive donations and legacies, which totalled £439,000 in 2015 (2014: £372,000). As a result the Trustees believe that the Charity has adequate financial resources and is well placed to manage
Amnesty International Charity Limited
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business risks. The planning process, including financial projections, has taken into consideration the reductions in income noted above. The Trustees have a reasonable expectation that the Charity has adequate resources 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.

8. AUDITORS

As far as each of the trustees of the Charity 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 he/she should have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. Crowe Clark Whitehall LLP has expressed its willingness to continue as auditor for the next financial year.

We have taken the small company exemption from preparing a strategic report.
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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 incoming/outgoing resources 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 Directors’ Report was approved by the board of trustees (on 14 June 2016), and is signed as authorised on its behalf by:

[Signature]

Melvin Coleman
Trustee

14 June 2016
1 Easton Street
London
WC1X 0DW
Amnesty International Charity Limited
(a company limited by guarantee)

Independent Auditor’s Report to the Members of Amnesty International Charity Limited

We have audited the financial statements of Amnesty International Charity Ltd for the year ended 31 December 2015 which comprise the Statement of Financial Activities, incorporating the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes numbered 1 to 15.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

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

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees’ Annual Report and any other surround information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

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

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
Amnesty International Charity Limited
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Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Companies Act 2006 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
- 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 from the requirement to prepare a strategic report or in preparing the trustees annual report.

Pesh Framjee
Senior Statutory Auditor
For and on behalf of
Crowe Clark Whitehill LLP
Statutory Auditor
London
10 April 2016
Amnesty International Charity Limited
(a company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 31 December 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds 2015</th>
<th>Restricted Funds 2015</th>
<th>Total Funds 2015</th>
<th>Total Funds 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>4,14</td>
<td>4,897</td>
<td>-</td>
<td>4,897</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4,897</td>
<td>-</td>
<td>4,897</td>
<td>451</td>
</tr>
<tr>
<td><strong>Expenditure from</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>5,14</td>
<td>277</td>
<td>-</td>
<td>277</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>277</td>
<td>-</td>
<td>277</td>
<td>460</td>
</tr>
<tr>
<td><strong>Net income/(expenditure)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,620</td>
</tr>
<tr>
<td><strong>Net movement in funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>4,620</td>
<td>-</td>
<td>4,620</td>
<td>4,620</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td></td>
<td>304</td>
<td>89</td>
<td>393</td>
</tr>
<tr>
<td></td>
<td>4,924</td>
<td>89</td>
<td>5,013</td>
<td>393</td>
</tr>
</tbody>
</table>

All amounts relate to continuing activities.

There is no difference between the net outgoing resources for the years ended 31 December 2015 and 31 December 2014 stated above and their historical cost equivalents.

There are no recognised gains and losses in either period other than the net income for that period and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 15 to 22 form part of these financial statements.
Amnesty International Charity Limited  
(a company limited by guarantee)

**Balance Sheet**  
**As at 31 December 2015**

*Company No: 2007475*  
*Charity No: 294230*

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>31 December 2015 £'000</th>
<th>31 December 2014 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>10</td>
<td>4,682</td>
<td>182</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>807</td>
<td>515</td>
</tr>
<tr>
<td><strong>Total Current assets</strong></td>
<td></td>
<td><strong>5,489</strong></td>
<td><strong>697</strong></td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>1</td>
<td>(476)</td>
<td>(304)</td>
</tr>
<tr>
<td><strong>Net current assets, total assets less liabilities and net assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>5,013</strong></td>
<td><strong>393</strong></td>
</tr>
<tr>
<td><strong>Funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted Funds</td>
<td>17</td>
<td>4,924</td>
<td>304</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>15,17</td>
<td>89</td>
<td>89</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td></td>
<td><strong>5,013</strong></td>
<td><strong>393</strong></td>
</tr>
</tbody>
</table>

Approved by the board of directors on 14 June 2016 and signed on its behalf by:

Melvin Coleman  
Trustee

The notes on pages 15 to 22 form part of these financial statements.
Amnesty International Charity Limited
(a company limited by guarantee)

Cash Flow Statement
For the period ended 31 December 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>Dec-15</th>
<th>Dec-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>£'000</td>
<td>£'000</td>
<td></td>
</tr>
</tbody>
</table>

Reconciliation of net income/expenditure to net cash inflow from operating activities

<table>
<thead>
<tr>
<th></th>
<th>Dec-15</th>
<th>Dec-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net income/expenditure</td>
<td>4,620</td>
<td>(9)</td>
</tr>
<tr>
<td>Interest receivable</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>(Increase)/decrease in debtors</td>
<td>-</td>
<td>74</td>
</tr>
<tr>
<td>Increase/ (decrease) in creditors</td>
<td>172</td>
<td>195</td>
</tr>
<tr>
<td><strong>Net cash inflow/outflow from operating activities</strong></td>
<td><strong>4,792</strong></td>
<td><strong>260</strong></td>
</tr>
</tbody>
</table>

Cash Flow Statement

<table>
<thead>
<tr>
<th></th>
<th>Dec-15</th>
<th>Dec-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cash inflow from operating activities</td>
<td>4,792</td>
<td>260</td>
</tr>
<tr>
<td>Net cash inflow from investing activities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net cash inflow from financing activities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Increase in cash &amp; cash equivalents</strong></td>
<td><strong>16</strong></td>
<td><strong>4,792</strong></td>
</tr>
</tbody>
</table>

The notes on pages 15 to 22 form part of these financial statements.
Amnesty International Charity Limited
(a company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2015

1 Company Information

Amnesty International Charity Limited is a charity limited by guarantee, incorporated in England and Wales under number 2007475 and charity number 294230. Its registered office is 1 Easton Street, London, WC1X 0DW. Amnesty International Charity Limited is a not for profit organisation whose activities are intended to be for the public benefit.

2 Basis of Accounting

Basis of preparation

The accounts (financial statements) have been prepared 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 2014 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 Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following 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 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going Concern

After making enquires, the trustees are not aware of material uncertainties that cast doubt on going concern and have a reasonable expectation that the company has adequate resources to continue its activities for the foreseeable future as reflected in the Report of the Trustees. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Scope

These financial statements only reflect the activities of Amnesty International Charity Limited. They do not include the activities of AIL, 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 periods.

3 Accounting Policies

Incoming resources

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.

Legacies

Legacies are recognised when receipt is reasonably certain and the amount is quantifiable.
3 Accounting Policies (continued)

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, certainty 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.

Resources expended
Resources expended are accounted for on an accruals basis and are recognised in the period to which they relate, and include an element of VAT which cannot be recovered. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Resources expended are classified by the activity headings shown below. Where expenditure cannot be directly attributed to particular headings (support costs) it is allocated based upon expenditure in each category for the year as a proportion of total resources expended.

Charitable activities comprise:
- Research and publications which represents the costs incurred in conducting research to highlight grave violations of human rights.

Irrecoverable VAT
Irrecoverable VAT is included in the costs charged by AIL 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 held in the Charity's bank accounts. As such the net gain or loss is included within incoming resources in the Statement of Financial Activities.

Segmental analysis
The Trustees are of the opinion that the Charity has only one class of business namely securing the observance of the provisions of the Universal Declaration of Human Rights and other human rights instruments throughout the world. Further the Trustees are of the opinion that the Charity generates incoming resources from one geographical market which comprises the United Kingdom.
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, 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.

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.

4 Donations and Legacies

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>439</td>
<td>-</td>
<td>439</td>
<td>372</td>
</tr>
<tr>
<td>Grant under Gift Aid from Amnesty International Limited</td>
<td>4,458</td>
<td>-</td>
<td>4,458</td>
<td>79</td>
</tr>
<tr>
<td>Total Donations and legacies</td>
<td></td>
<td></td>
<td>4,897</td>
<td>451</td>
</tr>
</tbody>
</table>

5 Resources Expended

<table>
<thead>
<tr>
<th></th>
<th>Direct Costs</th>
<th>Support Costs</th>
<th>Total Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Research and publications into human rights violations</td>
<td>173</td>
<td>104</td>
<td>277</td>
<td>460</td>
</tr>
<tr>
<td>Total charitable activities</td>
<td>173</td>
<td>104</td>
<td>277</td>
<td>460</td>
</tr>
<tr>
<td>Total resources expended</td>
<td>173</td>
<td>104</td>
<td>277</td>
<td>460</td>
</tr>
</tbody>
</table>

Auditors' remuneration is borne by AIL and is not recharged to the Charity. The audit fee for the Charity is £3,000 + VAT (December 2014: £3,000 + VAT).
6 Support costs

<table>
<thead>
<tr>
<th>Charitable activities</th>
<th>2015 £'000</th>
<th>2015 Total</th>
<th>2014 £'000</th>
<th>2014 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occupancy costs</td>
<td>104</td>
<td>104</td>
<td>102</td>
<td>102</td>
</tr>
<tr>
<td></td>
<td><strong>104</strong></td>
<td><strong>104</strong></td>
<td><strong>102</strong></td>
<td></td>
</tr>
</tbody>
</table>

Support costs in 2015 are only those directly incurred by the Charity. There were no Governance costs in 2015 (2014: Nil).

7 Grants

The Charity granted funds to AIL in the period for work performed on behalf of the Charity; the figure granted was £172,505 in 2015 (2014: £224,000).

8 Employees and Directors

The Charity had no employees during the year (2014: nil). All salaries and related costs are born by the employer, AIL. In the current year, employee costs borne by AIL on behalf of the Charity were £2,000. (2014: £2,000).

The trustees of the Charity did not receive any remuneration during the period (2014: nil) from the Charity for their services as directors and Trustees of the Charity.

The trustees did not receive any reimbursement of expenses from the Charity during the period. (2014: nil).

9 Taxation

As a registered charity, the Charity will not be chargeable to corporation tax on its income or profits on the basis that they are applied for wholly charitable purposes. The charitable status of the Charity has been confirmed by the Charity Commission and HM Revenue & Customs. In the light of the provisions in the Income and Corporation Taxes Act 1988, no tax liability arises.

10 Investments

<table>
<thead>
<tr>
<th></th>
<th>Dec 15 £'000</th>
<th>Dec 14 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carrying value at start of period</td>
<td>182</td>
<td>182</td>
</tr>
<tr>
<td>Additions to investment at cost</td>
<td>4,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Carrying value at end of period</strong></td>
<td><strong>4,682</strong></td>
<td><strong>182</strong></td>
</tr>
</tbody>
</table>

Investments comprise money market deposits.

11 Creditors

<table>
<thead>
<tr>
<th></th>
<th>Dec 15 £'000</th>
<th>Dec 14 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount owed to parent company</td>
<td>476</td>
<td>304</td>
</tr>
<tr>
<td><strong>Total creditors</strong></td>
<td><strong>476</strong></td>
<td><strong>304</strong></td>
</tr>
</tbody>
</table>
Amnesty International Charity Limited
(a company limited by guarantee)

Creditors comprise an accrued grant commitment to Amnesty International Limited at the year end. The grant is considered a concessionary loan and no interest charged.

12 Financial Instruments

Amnesty International Charity Limited 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 cash and bank and in hand. Financial liabilities held at amortised cost comprise trade and other creditors.

At the balance sheet date the charity held financial assets at amortised cost of £5,489,000 (2014 - £697,000) and Financial liabilities at amortised cost of £476,000 (2014 - £304,000).

13 Parent entity

Amnesty International Limited (AIL) 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.

Amnesty International Charity Limited (AICL) 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 AIL, as AIL is the sole member of the charity, and appoints the charities trustees.
14 Statement of Financial Activities with comparatives

Statement of Financial activities with comparatives for each fund type.

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds 2015</th>
<th>Restricted Funds 2015</th>
<th>Total Funds 2015</th>
<th>Unrestricted Funds 2014</th>
<th>Restricted Funds 2014</th>
<th>Total Funds 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and Legacies</td>
<td>4,897</td>
<td>-</td>
<td>4,897</td>
<td>451</td>
<td>-</td>
<td>451</td>
</tr>
<tr>
<td>Total</td>
<td>4,897</td>
<td>-</td>
<td>4,897</td>
<td>451</td>
<td>-</td>
<td>451</td>
</tr>
<tr>
<td>Expenditure from</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>(277)</td>
<td>-</td>
<td>(277)</td>
<td>(325)</td>
<td>(135)</td>
<td>(460)</td>
</tr>
<tr>
<td>Total</td>
<td>(277)</td>
<td>-</td>
<td>(277)</td>
<td>(325)</td>
<td>(135)</td>
<td>(460)</td>
</tr>
<tr>
<td>Net income/(expenditure)</td>
<td>4,620</td>
<td>-</td>
<td>4,620</td>
<td>126</td>
<td>(135)</td>
<td>(9)</td>
</tr>
<tr>
<td>Net income/(expenditure)</td>
<td>4,620</td>
<td>-</td>
<td>4,620</td>
<td>126</td>
<td>(135)</td>
<td>(9)</td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>304</td>
<td>89</td>
<td>393</td>
<td>178</td>
<td>224</td>
<td>402</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td>4,924</td>
<td>89</td>
<td>5,013</td>
<td>304</td>
<td>89</td>
<td>393</td>
</tr>
</tbody>
</table>
15 Funds note

<table>
<thead>
<tr>
<th></th>
<th>31 December</th>
<th></th>
<th></th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2014</td>
<td>Income</td>
<td>Expenditure</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AI UK (ESR)</td>
<td>80</td>
<td>-</td>
<td>-</td>
<td>80</td>
</tr>
<tr>
<td>AI Canada (Dignity)</td>
<td>9</td>
<td>-</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>89</td>
<td>-</td>
<td>-</td>
<td>89</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>304</td>
<td>4,897</td>
<td>(277)</td>
<td>4,924</td>
</tr>
<tr>
<td>Total funds</td>
<td>393</td>
<td>4,897</td>
<td>(277)</td>
<td>5,013</td>
</tr>
</tbody>
</table>

Amnesty International UK (ESR)
The Charity received funds from AI UK in previous years to fund its economic and social rights project and ongoing work with implementing a Global Reporting framework across the movement.

AI Canada (Dignity)
The Charity received funds from AI Canada during 2010 for work associated with the Dignity campaign.

These two entities will be contacted in 2016 to agree application of the carried forward funds to 2016 projects.

16 Cash flow information

Reconciliation of net cash flow to movement in net funds

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase/(decrease) in cash in the period</td>
<td>292</td>
<td>260</td>
</tr>
<tr>
<td>Cash inflow/(outflow) from increase in liquid resources</td>
<td>4,500</td>
<td>-</td>
</tr>
<tr>
<td>Movement in net funds resulting from cash flows</td>
<td>4,792</td>
<td>260</td>
</tr>
<tr>
<td>Net funds at start of period</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net funds at end of period</td>
<td>697</td>
<td>437</td>
</tr>
<tr>
<td>Analysis of net funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31-Dec-14</td>
<td>31-Dec-15</td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Cash Flow</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Liquid resources</td>
<td>515</td>
<td>292</td>
</tr>
<tr>
<td>182</td>
<td>4,500</td>
<td>4,682</td>
</tr>
<tr>
<td>697</td>
<td>4,792</td>
<td>5,489</td>
</tr>
</tbody>
</table>

Liquid resources comprise short-term deposits with banks which mature within 12 months of date of inception.
17 Analysis of Net Assets between Funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds £'000</th>
<th>Restricted Funds £'000</th>
<th>Total 31 December 2015 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short term investments</td>
<td>4,682</td>
<td>-</td>
<td>4,682</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>638</td>
<td>169</td>
<td>807</td>
</tr>
<tr>
<td></td>
<td>5,320</td>
<td>169</td>
<td>5,489</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>within one year</td>
<td>(396)</td>
<td>(80)</td>
<td>(476)</td>
</tr>
<tr>
<td><strong>Net current assets and net assets</strong></td>
<td>4,924</td>
<td>89</td>
<td>5,013</td>
</tr>
<tr>
<td><strong>Total funds as at 31 December 2015</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

18 Related Party Transactions

Under section 33 of FRS 102, the Charity is exempt from the requirement to disclose transactions with its parent on the basis that its results are consolidated in its parent’s financial statements. There have been no other related party transactions in the year.