

Amnesty International Charity Limited

(a company limited by guarantee)

Report and financial statements for the year ended 31 December 2014

Company No: 2007475

Charity No: 294230

Amnesty International Charity Limited
(a company limited by guarantee)

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Amnesty International Charity Limited

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Legal and Administrative details

Directors (and Trustees): Melvin Coleman
Andrew Dick
George Macfarlane

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 Laphorn 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

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Trustees' Report for the year ended 31 December 2014

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 2014.

1. Relationship between Amnesty International, Amnesty International Charity Limited and Amnesty International Limited

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 2014 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.

2. Strategic Report for the year ended 31 December 2014

2.1 Aims and activities

Amnesty International Charity Limited ("the Charity") is a registered charity. It was incorporated on 7 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.

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:

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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, rehabilitational or financial assistance);
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, including without limitation procuring the abolition of torture, extrajudicial execution and disappearance."

2.2 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".

2.3 Principal 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:

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.

2.4 Achievements and Performance

In the year to 31 December 2014, the Charity continued to support the charitable activities of the IS. Grants of £224,000 were made to the parent company, AIL, to support its international work. In addition, the Charity incurred direct costs of £102,000 in support of the work of the IS. Detailed information of the work of the IS for the year ended 31 December 2014 is available on the website: www.amnesty.org.

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Some examples of the IS's achievements during 2014 are shared below:

- In Paraguay, a law was passed that will allow the indigenous Sawhowamaxa people full rights over their land - a key aim of our advocacy.
- Release of prisoners of conscience, including Ales Bialiatski who was released after three years in jail and noted that international solidarity including Amnesty's ongoing support had made the difference
- Successes in the case against Shell regarding the Bodo oil spills in the Niger Delta (with compensation finally paid by Shell in early 2015).
- A historic judgement by the European Court of Human Rights on the Polish Government's complicity in extraordinary rendition – our campaigning and legal submissions have been calling for greater transparency and accountability on this issue.
- Innovative use of technology to better protect human rights defenders with the launch of a Panic Button app.
- Progress in our efforts in The Gambia, where during 2014 the Government finally invited the Special Rapporteur for Torture to visit, as well as releasing some journalists detained.
- In March 2014 the UN Human Rights Council agreed to an international inquiry into alleged war crimes in Sri Lanka – something we have been calling for since 2009.
- Following a concerted Amnesty campaign, two men in Zambia were acquitted of charges of unnatural sexual conduct.

2.5 Plans for future periods

In 2015, the Charity plans to work towards its objects and aims by continuing to grant funds to AIL contributing to that organization's charitable activities.

3. 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
Mr George Macfarlane

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 the Companies Act 2006.

The activities of AIL are managed by the Secretary General supported by a senior management team and approximately 500 staff based in London and in a number of IS offices around the world.

4. Financial review

The results for the Charity show net outgoing resources of £9,000 (2013: net incoming resources of £199,000). Both income and expenditure have substantially reduced since 2012 in light of the changes made in 2013 to

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grant arrangements with the UK and Canadian Amnesty International member sections. During 2012, these member sections began making assessment contributions direct to AIL instead of the Charity. This was due to AIL being appointed as the sole member of the Charity in 2012 and subsequent changes implemented to reduce the administrative costs of the Charity.

The principal sources of funding for the Charity in 2014 were donations and legacies.

As at 31 December 2014, the Charity has net assets of £393,000 (31 December 2013: £402,000) and unrestricted funds totalling £304,000 (31 December 2013: £178,000).

Net cash inflow from operating activities for the period was £260,000 (31 December 2013: £232,000); the Charity has net funds of £697,000 as at 31 December 2014 (31 December 2013: £437,000).

Reserves policy

As at 31 December 2014 the level of free reserves of the Charity was £262,000 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 2015 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.

5. Going concern

A review of financial performance and the Charity's reserves position is set out above. While voluntary income has reduced from 2013 onwards, the Charity continues to receive administrative support from Amnesty International Limited (AIL) for which AIL waives its right to charge. The Charity also continues to receive donations and legacies, which totalled £372,000 in 2014 (2013: £285,000). As a result the Trustees believe that the Charity has adequate financial resources and is well placed to manage 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.

6. 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 Whitehill LLP has expressed its willingness to continue as auditor for the next financial year.

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7. 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

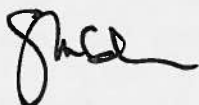
Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the trustees are required 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

BY ORDER OF THE BOARD



Melvin Coleman
Trustee

4 June 2015
1 Easton Street
London
WC1X 0DW

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

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' Report 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 2014 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Amnesty International Charity Limited

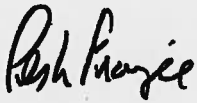
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**Independent Auditor's Report to the Members of Amnesty International Charity Limited
(continued)**

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.



Pesh Framjee

Senior Statutory Auditor

For and on behalf of

Crowe Clark Whitehill LLP

Statutory Auditor

London

23 June 2015

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Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 31 December 2014

	Notes	Unrestricted Funds 2014 £'000	Restricted Funds 2014 £'000	Total Funds 2014 £'000	Total Funds 2013 £'000
Incoming Resources from generated funds					
Voluntary Income	3	451	-	451	364
Investment Income		-	-	-	1
Total incoming resources		451	-	451	365
Resources expended					
Charitable activities	4	325	135	460	162
Governance costs	4	-	-	-	4
Total resources expended		325	135	460	166
Net incoming / (outgoing) resources		126	(135)	(9)	199
Fund balances brought forward at start of period		178	224	402	203
Fund balances brought forward at end of period		304	89	393	402

All amounts relate to continuing activities.

There is no difference between the net outgoing resources for the years ended 31 December 2014 and 31 December 2013 stated above and their historical cost equivalents.

The investment income includes interest received and unrealised gains or losses incurred during the period,

There are no recognised gains and losses in either period other than the net incoming / (outgoing) resources for that period and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 14 to 20 form part of these financial statements.

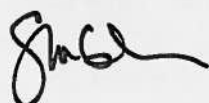
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Balance Sheet
As at 31 December 2014

Company No: 2007475
Charity No: 294230

	Notes	31 December 2014 £'000	31 December 2013 £'000
Current assets			
Debtors	9	-	74
Investments	10	182	182
Cash at bank and in hand		515	255
		697	511
Creditors: amounts falling due within one year	11	(304)	(109)
		393	402
Net currents assets, total assets less liabilities and net assets		393	402
Funds			
Unrestricted Funds	14	304	178
Restricted Funds	12,14	89	224
Total Funds		393	402

Approved by the board of directors on 4 June 2015 and signed on its behalf by:



Melvin Coleman
Trustee

The notes on pages 14 to 20 form part of these financial statements.

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Cash Flow Statement For the period ended 31 December 2014

	Notes	Dec-14 £'000	Dec-13 £'000
Reconciliation of net outgoing resources to net cash outflow from operating activities			
Net incoming/(outgoing) resources		(9)	199
Interest receivable		-	-
(Increase)/decrease in debtors		74	(33)
Increase/ (decrease) in creditors		195	66
Net cash inflow/(outflow) from operating activities		260	232

Cash Flow Statement

Net cash inflow/(outflow) from operating activities		260	232
Returns on investment and servicing of finance			
Interest received		-	1
Management of liquid resources			
(Purchase)/sale of short term investments		-	(81)
Net cash inflow/(outflow)	13	260	152

The notes on pages 14 to 20 form part of these financial statements.

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Notes to the financial statements for the period ended 31 December 2014

1 Basis of Accounting

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable Accounting Standards in the United Kingdom and the Statement of Recommended Practice – “Accounting and Reporting by Charities” (SORP) revised in March 2005.

After making enquires, the Trustees have reasonable expectation that the charitable company has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Report of the Trustees.

Scope

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

2 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.

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.

Contributions from Sections

There have been no contributions from Sections of Amnesty International in the year.

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2 Accounting Policies (continued)

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.

Governance costs represent costs that relate to the general running of the Charity as opposed to the direct management functions inherent in the activities of the Charity. They provide the governance infrastructure which allows the Charity to operate and to generate the information required for public accountability and include the strategic planning processes that contribute to the future development of the Charity.

Irrecoverable VAT

Irrecoverable VAT is included in the costs recharged 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 and Canada.

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2 Accounting Policies (continued)

Liquid resources

Liquid resources comprise cash held in current accounts and call deposit accounts.

3 Voluntary Income

	Unrestricted Funds 2014	Restricted Funds 2014	Total Funds 2014	Total Funds 2013
	£'000	£'000	£'000	£'000
Donations and bequests	372	-	372	285
Grant under Gift Aid from Amnesty International Limited	79	-	79	79
Total Voluntary income	451	-	451	364

4 Resources Expended

	Direct Costs 2014	Support Costs 2014	Total Funds 2014	Total Funds 2013
	£'000	£'000	£'000	£'000
Research and publications into human rights violations	358	102	460	162
Total charitable activities	358	102	460	162
Governance	-	-	-	4
Total resources expended	358	102	460	166

Auditors' remuneration is borne by AIL and is not recharged to the Charity. The audit fee for the Charity is £3,000 + VAT (December 2013: £3,000 + VAT).

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5 Support costs

	2014 Charitable activities £'000	2014 Governance £'000	2014 Total £'000	2013 Total £'000
Occupancy costs	102	-	102	101
Other costs	-	-	-	-
	102	-	102	101

Due to the significant reduction in income, support costs in 2014 are only those directly incurred by the Charity.

6 Grants

The Charity granted funds to AIL in the period for work performed on behalf of the Charity; the figure granted was £224,000 in 2014 (2013: £65,000).

7 Employees and Directors

The Charity had no employees during the year (2013: 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 totalled £2,000 (2013: £3,000).

The trustees of the Charity did not receive any remuneration during the period (2013: 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. (2013: nil).

8 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.

9 Debtors

	Dec 14 £'000	Dec 13 £'000
Accrued income	-	74
Total debtors	-	74

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10 Investments

	Dec 14	Dec 13
	£'000	£'000
Carrying value at start of period	182	101
Additions to investment at cost	-	81
Carrying value at end of period	182	182

Investments comprise money market deposits.

11 Creditors

	Dec 14	Dec 13
	£'000	£'000
Amount owed to parent company	304	109
Total creditors	304	109

Creditors comprise an accrued grant commitment to Amnesty International Limited at the year end.

12 Restricted funds

	31 December			31 December
	2013	Income	Expenditure	2014
	£'000	£'000	£'000	£'000
AI UK (ESR)	80	-	-	80
AI Canada (Dignity)	9	-	-	9
Google Ireland	135	-	(135)	-
	224	-	(135)	89

Amnesty International UK (ESR)

The Charity received funds from AI UK in previous years to fund its economic and social rights project.

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 2015 to agree application of the carried forward funds to 2015 projects.

Google Ireland

The Charity received funds from Google Ireland in 2013 in relation to two projects:

- Developing the 'Panic Button' smart phone app to alert contacts when an activist is detained.
- Developing an online activism tool to support Amnesty campaigns.

At the end of 2014 these grants have been fully spent.

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13 Cash flow information

Reconciliation of net cash flow to movement in net funds

	2014	2013
	£'000	£'000
Increase/(decrease) in cash in the period	260	152
Cash inflow/(outflow) from increase in liquid resources	-	81
Movement in net funds resulting from cash flows	260	232
Net funds at start of period	437	204
Net funds at end of period	697	437

Analysis of net funds

	31-Dec-13	Cash Flow	31-Dec-14
	£'000	£'000	£'000
Cash at bank and in hand	255	260	515
Liquid resources	182	-	182
	437	260	697

Liquid resources comprise short-term deposits with banks which mature within 12 months of date of inception.

14 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 31 December 2014
	£'000	£'000	£'000
Current Assets			
Debtors	-	-	-
Short term investments	182	-	182
Cash at bank and in hand	346	169	515
	528	169	697
Creditors: amounts falling due within one year	(224)	(80)	(304)
Net current assets and net assets	304	89	393
Total funds as at 31 December 2014	304	89	393

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15 Related Party Transactions

Under Financial Reporting Standard 8 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.