Amnesty International Charity
(a company limited by guarantee)

Report and financial statements for the year ended 31 December 2021

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

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Legal and Administrative details

Directors (and Trustees):
- Varun Anand (appointed 1 October 2021)
- Rosie Chapman
- Melvin Coleman (resigned 31 December 2021)
- Susan Wallcraft (chair)
- Patricia Whaley (appointed 1 October 2021)

Company Secretary:
- Sarah Buszard (appointed 9 July 2021 resigned 17 January 2022)
- Helen Gibson (appointed 9 July 2021 resigned 12 January 2022)
- Kate Logan (resigned 9 July 2021)
- Rebecca Jefferies (appointed on 12 May 2022)

Address and Registered Office:
- 1 Easton Street
  London WC1X 0DW

Company Registration Number: 2007475
Charity Registration Number: 294230
Date of incorporation: 7 April 1986
Constitution: Company limited by guarantee, with articles of association.

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

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

Auditors: Crowe U.K. LLP
- 55 Ludgate Hill
  London EC4M 7JW
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Trustees’ Report for the year ended 31 December 2021

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 2021.

1. Structure, Governance and Management

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

Amnesty International Charity (‘the Charity’) was incorporated on 7 April 1986 to undertake charitable human rights activities on behalf of the global movement. The governing documents of the Charity are its Articles of Association.

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

1.2 Governance and Management
The Charity is a company limited by guarantee and does not have share capital.

The Trustees are appointed by AIL in consultation with the existing Trustees. To ensure independence, the Charity’s Articles of Association prohibit a director, officer, or executive of AIL from serving as a Trustee. Following a skills audit in 2019 two Trustees with experience of charity finance, audit and tax matters were recruited and appointed in 2021.

New Trustees receive an induction shortly after their appointment, covering a general overview of the organization and administrative details; fiduciary, legal and statutory responsibilities; finances; risk and the Charity’s relationship with AIL and the Amnesty movement.

The Trustees have responsibility for the oversight of the Charity. The Charity carries out its charitable activities primarily by way of grant funding. Any conflicts of interest arising out of the Charity’s governance structure are managed by the Trustees in accordance with the Charity’s conflict management processes and the Charity’s articles of association.

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

At the end of 2021 the Trustees held their annual Board effectiveness review discussion drawing upon the results of a trustee survey. Trustees commented on a continued good level of effectiveness, including a successful Trustee recruitment exercise which had resulted in a more diverse Board and a smooth transition in the chair role. Identified areas for further improvement included (i) committing more time for equality, diversity and inclusion training, reflection and improvement ii) being more proactively engaged with the Finance and Audit Committee; and iii) building on the
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work carried out in 2021 to further improve work planning, agenda setting and understanding of AIL policies and processes to ensure the best use is made of Trustees time, skills and attributes.

A Grant Memorandum of Understanding (MoU) between the Charity and AIL sets out how the Charity receives assurance from AIL that funds are used appropriately and in line with the Charity’s purposes. The MoU also clarifies AIL’s responsibility to ensure all safeguarding measures are in place for all of the Charity’s funded projects, with AIL’s Head of Safeguarding providing an annual report of any cases of concern.

The Charity aspires to meet the Charity Governance Code. Trustees reviewed the Charity’s governance arrangements against the Code during 2021 and found that, overall AIC’s governance arrangements stand up well when assessed against the Code’s seven principles and recommended practice. The Board identified areas to enhance adherence to the Code. The biggest area related to Equality, Diversity and Inclusion so that the Charity AIC meets the new recommendations that were included in the updated Code published in December 2020. These recommendations relate to identifying AIC’s current understanding, setting clear plans and targets, measuring against them, and publishing the results. The Charity is getting specialist support from AIL to assist with this work. The second area relates setting out AIC’s policy regarding safeguarding (one already exists for AIL and this work is underway).

2. Objectives and Activities
The Charity’s objects are based on the Charity Commission’s model object for the advancement of Human Rights, as follows:

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

- Monitoring abuses of human rights
- Obtaining redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Providing technical advice to government and others on human rights matters
- Contributing to the sound administration of human rights law
- Commenting on proposed human rights legislation
- Raising awareness of human rights issues
- Promoting public support for human rights
- Promoting respect for human rights among individuals and corporations
- International advocacy of human rights
- Eliminating infringements of human rights, including without limitation procuring the abolition of torture, extrajudicial execution and disappearance.

The Charity primarily carries out its charitable activities by way of grant funding. In 2021, the Charity Trustees made grant awards to AIL following consideration of several factors including the two organisations’ shared objectives; AIL’s proven track record of delivering human rights projects, the likely expectation of donors and the origins of the Charity as part of the wider Amnesty International movement. The specific grant awards were made in accordance with the terms of the MoU.
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3. Public Benefit

In setting the Charity’s objectives and planning the Charity’s activities, the Trustees have given careful consideration to the Charity Commission’s general guidance on public benefit requirement under the Charities Act 2011. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims. The Charities Act 2011 makes provision for the advancement of human rights as a charitable purpose. The Charity’s purposes, and the activities that flow from them are aligned to those summarised in the Charity Commission’s guidance publication “RR12 - The Promotion of Human Rights”.

4. Principal Risks and Uncertainties

The management of the Charity’s activities and the execution of the Charity’s strategy are subject to a number of risks. The Charity’s risk register is reviewed and discussed by the Trustees at its meetings throughout the year. Risks facing the organisation are identified and documented in the risk register. The Trustees ensure that for each risk:

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

The top risk areas in 2021 were assessed as the following:

Covid-19

The Covid-19 pandemic continued to severely impact many local economies around the globe in 2021. Measures taken to contain the spread of the virus, including domestic and international travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Many of these measures have been proposed and implemented without full consideration of the potential consequences on the enjoyment of human rights by all, whether infected, at risk or in the wider population. As the Charity has no staff and conducts its activities through grant funding it has not been directly affected but there is a risk the ability to deliver services to the Charity at a satisfactory level and execute the projects grant funded by the Charity will be impacted. To mitigate this the Trustees monitor and review AIL’s project management processes and reports and release grant payments in tranches.

Reputational risk

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

Financial risk

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

AIL Financial risk

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

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

5. Achievements and Performance
In the year to 31 December 2021, the Charity made grants of £2,645,000 to support specific human rights activities conducted by AIL (2020: £1,465,000). In addition, the Charity incurred direct costs of £127,000 (2020: £127,000).

In 2021, the Charity provided full or partial grant funding for 23 AIL projects across different regions which aimed to empower people and communities with knowledge about human rights, and work with them to build societies that respect rights at all levels (2020: 17 projects). These projects, 11 of which were also funded in 2020, strive to achieve the following outcomes:

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

AIL provides regular financial reports to the Trustees on the projects funded by the Charity’s grants. Some examples of projects and the achievements are:

- The Protecting Earth Defenders at Risk project is a continuing project from 2020 and seeks to enhance the legitimacy and protection of Territorial, Land and Environmental Rights Defenders in Mexico, Colombia, Peru, Paraguay, Guatemala, Honduras, Chile and Brazil so peoples and communities can enjoy their economic, social and cultural rights and have the space to promote alternatives to the current economic model. During 2021, following activities to mark the 5th anniversary of the murder of the human rights defender Berta Cáceres, a court in Honduras found David Castillo, the former manager of the company Desarrollos Energéticos and the person in charge of the Agua Zarca hydroelectric project, guilty of participating in her murder. After Amnesty International launched a press release in December 2021, declaring the eight Guapinol environmental defenders Prisoners of Conscience and demanding their unconditional and immediate release, the president of Honduras condemned the criminalization of human rights defenders in the country and demanded the release of the Guapinol defenders, mentioning Amnesty International’s work in his remarks.

- The Discrimination Against Minorities in Myanmar project is a continuing project funded in 2020 and focusses on discrimination faced by the Rohingya in Myanmar. As a result of the pressure applied by Amnesty International and other civil society organisations, the UN General Assembly adopted a resolution condemning the use of lethal force and violence in the country. Some countries also imposed targeted financial sanctions against senior military officials of Myanmar suspected of responsibility for crimes under international law and serious violations. On 30 April 2021, the UN Security Council echoed the call of Amnesty International urging the ASEAN to name an envoy to address the Myanmar crisis and implement its Five Point Consensus on immediately ending violence, initiating dialogue among all parties, accepting aid, and appointing a special ASEAN envoy to visit the country without delay. Amnesty also highlighted how the military’s airstrikes and shelling of areas in the ethnic states impact the people living there and how people in these areas were forced to flee their homes and deprived of health care, adequate food, shelter, and other basic necessities.

- Strengthening Criminal Justice Systems in the Southern African Development Community (SADC) Region is a new project funded in 2021 and seeks to strengthen the criminal justice system through the improvement of investigation, prosecution and adjudication skills focusing mainly on fair treatment for accused persons on pre-
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trial detention in Madagascar, and access to justice for people with albinism in Malawi. In 2021 activities were directed towards those at risk of becoming victims of the criminalization of poverty during the Covid-19 pandemic, including enhancing access to justice and health services for pre-trial detainees, advocating for the decongestion of prisons in the context of Covid and raising awareness on the impact of Covid-19 on pre-trial detainees. Key outcomes include i) a commitment by the Malawian Ministry of Justice, Foreign Affairs and Gender, Community Development and Social Welfare to champion calls for regional collaboration on ensuring access to justice for persons to albinism during Malawi’s tenure as Chair of SADC in 2021/22; and ii) increased rate of detainee vaccination rates at Antananarivo prison in Madagascar and provision of PPE and sanitary products for over 2,000 detainees at two Malagasy prisons.

- The Human Rights Education Academy Middle East and North Africa project is a new project funded in 2021 and seeks to promote, protect and uphold human rights by providing education and support to enhance knowledge, skills and attitudes based on human rights values. In 2021, 24 Human Rights Defenders (58% female, 24% LGBTQI+ and 36% youth belonging to other minorities, mainly ethnic) attended the Academy Activism programme, which aims to enhance the skills of participants in designing campaigning and advocacy initiatives to enable them to apply them in their local context with mentoring and technical and financial support from Amnesty International. More than 70% of HRDs who were trained in the framework of Academy Activism programme implemented their initiatives over 2021, despite challenges posed by the pandemic.

6. Plans for Future Periods

In 2022, the Charity Trustees will consider further grant proposals. Such grants as the Charity Trustees approve will be in line with grant procedures which take account of best practice and regulatory guidance.

In particular, the Charity will consider grants to AIL for continuing projects supported in 2021 as the nature of the projects and desired outcomes often require a sustained activity over a number of years and progress on many projects was impacted by Covid-19 restrictions as well as new additional projects assessed to be in line with the Charity’s objectives.

There have been no significant changes to plans for future periods as a result of Covid-19 at present, although AIC continue to monitor the impact on AIL projects that are supported by grants to see if funding needs to be redirected.

7. Financial Review

The results for the Charity show net expenditure of £961,000 (2020: net expenditure of £10,000). This is due to an increase in grant payments to AIL. The principal sources of funding for the Charity in 2021 were legacies and the grant under Gift Aid from AIL.

As at 31 December 2021, the Charity had net assets of £782,000 (31 December 2020: £1,743,000) all of which were unrestricted funds.

Net cash outflow from operating activities for the year was £945,000 (31 December 2020 net outflow: £109,000). The Charity has cash at bank and in hand and short-term investments totalling £805,000 as at 31 December 2021 (31 December 2020: £1,750,000).

Reserves policy

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

Free reserves were £782,000 on 31 December 2021 (31 December 2020: £1,743,000). This is £744,000 higher than target.
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The Trustees anticipate that the excess of free reserves will be applied to charitable activities through grants in 2022 and will be kept under review to ensure this target level of reserves is not exceeded.

**Investment policy**

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

**Going concern**

The Trustees have assessed the Charity’s ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2023 and a consideration of key risks, that could negatively affect the Charity together with the level of free reserves held. The Charity is forecast to receive donations and legacies from members of the public and Gift Aid grants from AIL in 2022 and 2023. In consideration of the committed expenditure of the Charity and target free reserves, the Trustees believe that the Charity has adequate financial resources and is well placed to manage business risks. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Due to the Charity’s funding model the Trustees have determined that Covid-19 will not impact on the availability of resources required to continue in operational existence for the foreseeable future.

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

**Fundraising**

The Charity does not undertake any public fundraising activities and so has not subscribed to any UK fundraising standards or scheme for fundraising regulation.

**8. Auditors**

As far as each of the Trustees at the date of approval of this report is aware, there is no relevant audit information (information needed by the Charity’s auditor in connection with preparing the audit report) of which the Charity’s auditor is unaware. Each Trustee has taken all of the steps that they should have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity’s auditor is aware of that information. Crowe U.K. LLP has indicated its willingness to be reappointed as statutory auditor for the next financial year.

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

**Statement of Trustees’ responsibilities**

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

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

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its net income/expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- 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 related to the Charity included on Amnesty International’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees' Report was approved by the board of Trustees on 4 August 2022, and is signed as authorised on its behalf by:

Susan Wallcraft
Trustee
1 Easton Street
London WC1X 0DW
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Independent Auditor’s Report to the Member of Amnesty International Charity

Opinion
We have audited the financial statements of Amnesty International Charity (‘the charitable company’) for the year ended 31 December 2021 which comprise Statement of Financial Activities, Balance sheet, Cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

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

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustee’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information
The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion based on the work undertaken in the course of our audit
- the information given in the trustees’ report, which includes the directors’ report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
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- the directors’ report included within the trustees’ report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors’ report included within the trustees’ report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper 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.

Responsibilities of trustees

As explained more fully in the trustees’ responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor’s responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company’s ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation and Taxation legislation.
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Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report
This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London
Date: 27th September 2022
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Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year ended 31 December 2021

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total Funds</th>
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<td>2021 (£'000)</td>
<td>2021 (£'000)</td>
<td>2021 (£'000)</td>
<td>2020 (£'000)</td>
</tr>
</tbody>
</table>

Income from
Donations and legacies 4 1,811 - 1,811 1,579
Investments - - - 3

Total income 1,811 - 1,811 1,582

Expenditure on
Charitable activities 5 (2,772) - (2,772) (1,592)

Total expenditure (2,772) - (2,772) (1,592)

Net (expenditure)/income (961) - (961) (10)

Total funds brought forward 1,743 - 1,743 1,753

Total funds balances carried forward 782 - 782 1,743

The notes on pages 17 to 23 form part of these financial statements.
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**Balance Sheet**

*As at 31 December 2021*

*Company No: 2007475*

*Charity No: 294230*

<table>
<thead>
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<th>Notes</th>
<th>2021</th>
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<tr>
<td><strong>Current assets</strong></td>
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</tr>
<tr>
<td>Investments</td>
<td>10</td>
<td>15</td>
</tr>
<tr>
<td>Debtors: amounts falling due within one year</td>
<td>11</td>
<td>130</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>790</td>
<td>435</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>935</td>
<td>1,750</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>12</td>
<td>(153)</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td>782</td>
<td>1,743</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Funds</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds</td>
<td>15</td>
<td>782</td>
</tr>
<tr>
<td><strong>Total funds</strong></td>
<td>782</td>
<td>1,743</td>
</tr>
</tbody>
</table>

Approved by the Board of Directors on 4 August 2022 and signed on its behalf by:

[Susan Wallcraft]

Susana Wallcraft  
Trustee

The notes on pages 17 to 23 form part of these financial statements.
Amnesty International Charity (a company limited by guarantee)

Cash Flow Statement
For the period ended 31 December 2021

<table>
<thead>
<tr>
<th></th>
<th>2021 (£'000)</th>
<th>2020 (£'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash (outflows)/inflows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net (expenditure)/income for the reporting period</td>
<td>(961)</td>
<td>(10)</td>
</tr>
<tr>
<td><strong>Adjustments for:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase) in debtors</td>
<td>(130)</td>
<td>-</td>
</tr>
<tr>
<td>Decrease in creditors</td>
<td>146</td>
<td>(99)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>(945)</td>
<td>(109)</td>
</tr>
</tbody>
</table>

**Cash inflows/(outflows) from investing activities**

Disposals/(additions) of short term investments

<table>
<thead>
<tr>
<th></th>
<th>2021 (£'000)</th>
<th>2020 (£'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,300</td>
<td></td>
<td>277</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,300</td>
<td>277</td>
</tr>
</tbody>
</table>

Increase in cash at bank and in hand

<table>
<thead>
<tr>
<th></th>
<th>2021 (£'000)</th>
<th>2020 (£'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>355</td>
<td></td>
<td>168</td>
</tr>
</tbody>
</table>

Cash at bank and in hand at the beginning of the reporting period

<table>
<thead>
<tr>
<th></th>
<th>2021 (£'000)</th>
<th>2020 (£'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>435</td>
<td></td>
<td>267</td>
</tr>
</tbody>
</table>

Cash at bank and in hand at the end of the reporting period

<table>
<thead>
<tr>
<th></th>
<th>2021 (£'000)</th>
<th>2020 (£'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>790</td>
<td></td>
<td>435</td>
</tr>
</tbody>
</table>

The notes on pages 17 to 23 form part of these financial statements.
Amnesty International Charity *(a company limited by guarantee)*

Notes to the financial statements
for the period ended 31 December 2021

1 Company Information

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

2 Basis of Accounting

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

Going Concern
The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2023 and a consideration of key risks, that could negatively affect the Charity together with the level of free reserves held. The Charity is forecast to receive donations and legacies from members of the public and Gift Aid grants from AIL in 2022 and 2023. In consideration of the committed expenditure of the Charity and target free reserves, the Trustees believe that the Charity has adequate financial resources and is well placed to manage business risks. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Due to the Charity's funding model the Trustees have determined that Covid-19 will not impact on the availability of resources required to continue in operational existence for the foreseeable future.

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

Scope
These financial statements only reflect the activities of Amnesty International Charity. They do not include the activities of 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 years.
Amnesty International Charity (a company limited by guarantee)

3 Accounting Policies

Income
Income is recognised in the period in which entitlement is established, when economic benefit is probable and the value can be measured reliably.

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

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

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

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

Fund accounting
The Charity maintains the following types of fund:
  • Restricted: where the donor has specified that the donation be used for a particular
  • Unrestricted: for use by the Trustees to further the Charity's objects.

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

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

Irrecoverable VAT
Irrecoverable VAT is included in the costs recharged by AIL where it is incurred.
3 Accounting Policies (continued)

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 GBP bank accounts. As such the net gain or loss is included within income in the Statement of Financial Activities.

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

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

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

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

Financial Instruments
Amnesty International Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise investments and cash at bank and in hand. Financial liabilities held at amortised cost comprise trade and other creditors.

4 Donations and Legacies

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Funds</td>
<td>Funds</td>
<td>Funds</td>
<td>Funds</td>
</tr>
<tr>
<td>2021</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>947</td>
<td>-</td>
<td>947</td>
<td>481</td>
</tr>
<tr>
<td>Grant under Gift Aid</td>
<td>766</td>
<td>-</td>
<td>766</td>
<td>1,000</td>
</tr>
<tr>
<td>to AIL</td>
<td>98</td>
<td>-</td>
<td>98</td>
<td>98</td>
</tr>
<tr>
<td>Total donations and legacies</td>
<td>1,811</td>
<td>-</td>
<td>1,811</td>
<td>1,579</td>
</tr>
</tbody>
</table>

As at 31 December 2021 the Charity had a legacy pipeline of £1,930,000 (31 December 2020: £1,063,000)
5 Expenditure

<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>2021</td>
<td>£0’000</td>
<td>£0’000</td>
<td>£0’000</td>
<td>£0’000</td>
</tr>
<tr>
<td>Research into human rights violations</td>
<td>2,645</td>
<td>127</td>
<td>2,772</td>
<td>1,592</td>
</tr>
<tr>
<td><strong>Total charitable activities</strong></td>
<td><strong>2,645</strong></td>
<td><strong>127</strong></td>
<td><strong>2,772</strong></td>
<td><strong>1,592</strong></td>
</tr>
</tbody>
</table>

6 Support Costs

<table>
<thead>
<tr>
<th></th>
<th>Charitable activities</th>
<th>2021</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
<td></td>
</tr>
<tr>
<td>Occupancy costs</td>
<td>98</td>
<td>98</td>
<td>98</td>
<td></td>
</tr>
<tr>
<td>Professional fees</td>
<td>8</td>
<td>8</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Service fee charged from AIL</td>
<td>21</td>
<td>21</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>127</td>
<td>127</td>
<td>127</td>
<td></td>
</tr>
</tbody>
</table>

The Auditors' remuneration for the Charity is £5,100 + VAT (2020: £5,000 + VAT). There were no other Governance costs in 2021 (2020: £nil).

7 Grants

The Charity granted funds to AIL of £2,645,000 in 2021 (2020: £1,465,000), which includes a balancing payment of £352,000 for project work carried out in 2020 and in April 2022 the Charity approved payment of a final tranche of the grant for project work carried out in the 2021 of £218,000.

8 Employees and Directors

The Charity had no employees during the year (2020: nil).

The Trustees of the Charity did not receive any remuneration during the period (2020: nil) from the Charity for their services as directors and Trustees of the Charity.

No Trustee received reimbursement for expenses in 2021 (2020: nil).

9 Taxation

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

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carrying value at start of period</td>
<td>1,315</td>
<td>1,592</td>
</tr>
<tr>
<td>(Disposals)/additions of investments at cost</td>
<td>(1,300)</td>
<td>(277)</td>
</tr>
<tr>
<td>Carrying value at end of period</td>
<td>15</td>
<td>1,315</td>
</tr>
</tbody>
</table>

Investments comprise money market deposits.

11 Debtors

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued income</td>
<td>62</td>
<td></td>
</tr>
<tr>
<td>Amounts due from AIL</td>
<td>68</td>
<td>-</td>
</tr>
<tr>
<td>Carrying value at end of period</td>
<td>130</td>
<td>-</td>
</tr>
</tbody>
</table>

Amounts due from AIL relate to expenditure recharges to AIL in 2021.

12 Creditors

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts due to AIL</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Accruals</td>
<td>153</td>
<td>6</td>
</tr>
<tr>
<td>Carrying value at end of period</td>
<td>153</td>
<td>7</td>
</tr>
</tbody>
</table>

Amounts due to AIL relate to expenditure recharges in 2020. Accruals in 2021 relate to accrued audit fees and accrued AIL grant.

13 Financial Instruments

At the balance sheet date the Charity held financial assets at amortised cost of £805,000 (2020: £1,750,000) and financial liabilities at amortised cost of £153,000 (2020: £7,000).

14 Parent Entity

Amnesty International Charity is a registered charity and undertakes certain aspects of the work of 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 Charity’s Trustees.

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. AIL is a not for profit organisation whose activities are intended to be for the public benefit.
Amnesty International Charity (a company limited by guarantee)

15 Funds Note

The movement on funds during the year were as follows:

<table>
<thead>
<tr>
<th></th>
<th>1 January 2021 £'000</th>
<th>Income £'000</th>
<th>Expenditure £'000</th>
<th>31 December 2021 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds</td>
<td>1,743</td>
<td>1,811</td>
<td>(2,772)</td>
<td>782</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,743</td>
<td>1,811</td>
<td>(2,772)</td>
<td>782</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>1 January 2020 £'000</th>
<th>Income £'000</th>
<th>Expenditure £'000</th>
<th>31 December 2020 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds</td>
<td>1,753</td>
<td>1,582</td>
<td>(1,592)</td>
<td>1,743</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,753</td>
<td>1,582</td>
<td>(1,592)</td>
<td>1,743</td>
</tr>
</tbody>
</table>

16 Analysis of Net Assets between Funds

### Current Assets

<table>
<thead>
<tr>
<th></th>
<th>2021 Unrestricted £'000</th>
<th>2021 Total £'000</th>
<th>2020 Unrestricted £'000</th>
<th>2020 Total £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short term investments</td>
<td>15</td>
<td>15</td>
<td>1,315</td>
<td>1,315</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>790</td>
<td>790</td>
<td>435</td>
<td>435</td>
</tr>
<tr>
<td>Debtors: amounts falling due within one year</td>
<td>130</td>
<td>130</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>935</td>
<td>935</td>
<td>1,750</td>
<td>1,750</td>
</tr>
</tbody>
</table>

### Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2021 Unrestricted £'000</th>
<th>2021 Total £'000</th>
<th>2020 Unrestricted £'000</th>
<th>2020 Total £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>(153)</td>
<td>(153)</td>
<td>(7)</td>
<td>(7)</td>
<td></td>
</tr>
<tr>
<td>Net current assets and net assets</td>
<td>782</td>
<td>782</td>
<td>1,743</td>
<td>1,743</td>
</tr>
</tbody>
</table>

Total funds as at the end of the reporting period

|                              | 782 | 782 | 1,743 | 1,743 |

22
Amnesty International Charity (a company limited by guarantee)

17 Related Party Transactions

The Charity's only related party transactions were with its parent company, AIL.

Related party balances
At 31 December the Charity had the following balance with AIL:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts due from AIL</td>
<td>68</td>
<td>-</td>
</tr>
<tr>
<td>Amounts due to AIL</td>
<td>-</td>
<td>(1)</td>
</tr>
</tbody>
</table>

Related party transactions
During the year the following transactions took place with AIL reflecting monies flowing in/(out) of the Charity:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant income under Gift Aid from AIL</td>
<td>766</td>
<td>1,000</td>
</tr>
<tr>
<td>Service fee charged to AIL</td>
<td>98</td>
<td>98</td>
</tr>
<tr>
<td>Funds granted to AIL to perform charitable work on behalf of the Charity</td>
<td>(2,645)</td>
<td>(1,465)</td>
</tr>
<tr>
<td>Service fee charged from AIL</td>
<td>(22)</td>
<td>(19)</td>
</tr>
</tbody>
</table>

18 Events after the Balance Sheet date

There are no material post balance sheet events to report.