

Amnesty International Limited

(a company limited by guarantee)

Report and financial statements for the year ended 31 March 2009

Company No: 1606776

Contents

Section	Page
Legal and Administrative details	1
Report of the directors	2
Consolidated Statement of Financial Activities.....	33
Balance sheets	34
Consolidated Cash Flow Statement	35
Notes to the financial statements	36

Legal and Administrative details

Directors:	Mr Claudio Cordone (appointed as acting Chairperson on 1 January 2010) Ms Marcia Poole Ms Widney Brown Mr George Macfarlane Mr Colm Ó Cuanacháin (appointed on 14 October 2008) Ms Irene Khan (resigned on 31 December 2009) Ms Kate Gilmore (resigned on 13 December 2009) Ms Marj Byler (resigned on 4 August 2009) Mr Peter Alderson (resigned on 1 April 2008). Mr George Macfarlane (appointed on 14 October 2008)
Company Secretary:	Mr George Macfarlane
Address and Registered Office:	1 Easton Street London WC1X 0DW
Company Registration Number:	1606776
Date of incorporation:	6 January 1982
Constitution:	Company limited by guarantee, with memorandum and articles of association.
Solicitors:	Clifford Chance LLP 10 Upper Bank Street London E14 5JJ
Bankers:	HSBC Bank plc 74 Goswell Road London EC1V 7DA
Auditors:	Horwath Clark Whitehill LLP St Bride's House 10 Salisbury Square London EC4Y 8EH

Report of the Directors for the year ended 31 March 2009

The Directors present their annual report on the affairs of the Group, together with the financial statements and auditors' report for the year ended 31 March 2009. The Group consists of Amnesty International Limited and its subsidiaries, details of which are provided in note 1.

1. Aims and Organization

Amnesty International (AI) is an unincorporated, international movement, which has as its objective the securing of the observance of the provisions of the Universal Declaration of Human Rights and other human rights instruments throughout the world. The movement consists of 52 sections in different countries throughout the world, certain "decentralized" units undertaking specific functions and an International Secretariat in London. Delegates of the sections meet periodically at the International Council Meetings to co-ordinate their activities and to elect an International Executive Committee to implement the Council's decisions.

Amnesty International's vision is of a world in which every person enjoys all of the human rights enshrined in the Universal Declaration of Human Rights and other international human rights standards. In pursuit of this vision, Amnesty International's mission is to undertake research and action focused on preventing and ending grave abuses of the rights to physical and mental integrity, freedom of conscience and expression, and freedom from discrimination, within the context of its work to promote all human rights.

The objectives, organization and methods of operations of the movement are stated in the Statute of Amnesty International that is currently in force.

Amnesty International seeks to disclose human rights abuses accurately, quickly and persistently. It systematically and impartially researches the facts of individual cases and patterns of human rights abuses. These findings are publicized, and members, supporters and staff mobilize public pressure on governments and others to stop the abuses.

In addition to its work on specific abuses of human rights, Amnesty International urges all governments to observe the rule of law, and to ratify and implement human rights standards; it carries out a wide range of human rights educational activities; and it encourages intergovernmental organizations, individuals, and all organs of society to support and respect human rights.

2. Organizational Structure

The Amnesty International International Secretariat is responsible to the International Executive Committee through the Secretary General. It is funded principally by AI's national sections for the purpose of furthering the work of Amnesty International on a worldwide basis and to assist the work of other sections in specific countries as necessary. The work of the International Secretariat is undertaken through two United Kingdom registered companies: Amnesty International Limited and Amnesty International Charity Limited.

3. Amnesty International Limited (“the Company”)

Amnesty International Limited was incorporated on 6 January 1982. Activities it undertakes include:

- Charitable activities undertaken on behalf of Amnesty International Charity Limited;
- Any activity in pursuance of securing the observance of the Universal Declaration of Human Rights throughout the world which would not be considered to be charitable under United Kingdom law. Such activities principally comprise campaigns undertaken with a view to influencing actions taken by sovereign governments.

4. Amnesty International Charity Limited (“the Charity”)

Amnesty International Charity Limited is a registered charity. It commissions the Company to undertake charitable activities including:

- Undertaking and commissioning research into the maintenance and observance of human rights and publishing the results of such research which incorporates membership recruitment, human rights education and human rights activism growth activities.
- Providing relief to needy victims of breaches of human rights.
- Working to procure the abolition of torture, extrajudicial execution and disappearance.

5. Amnesty Human Rights Foundation Limited

Amnesty Human Rights Foundation Limited is a wholly owned subsidiary of Amnesty International Limited. The objectives of Amnesty Human Rights Foundation Limited include:

- The carrying on in all parts of the world the business of organising and promoting charity music concerts and the receipt and management of funds raised directly from such concerts, associated sponsorship, television, radio and multimedia distribution rights and associated product merchandising.
- The organisation, promotion and advancement of Amnesty International’s Universal Declaration of Human Rights Campaign (the “Campaign”) and the receipt and management of any funds donated to the Campaign or raised by the sponsorship of the Campaign.
- The management of a human rights endowment trust (the “Endowment Trust”) to be established by Amnesty International and the receipt and management of any funds donated to or received by the Endowment Trust.
- The assisting of Amnesty International in its worldwide campaigning for the observance of human rights and its membership development.

6. Offices overseas

The Company carries out some operations overseas through a number of “de-concentrated” offices that it controls as branches. These are located in New York, Geneva, Paris, Hong Kong, Kampala, Dakar, Moscow and Beirut. The office in Hong Kong is a subsidiary (Amnesty International Asia-Pacific Regional Office Limited). It also makes payments to two “decentralised” offices one in Spain, which is a subsidiary (Editorial Amnistía Internacional, S.L. sociedad unipersonal), and one in France

which is controlled by representatives of the sections which it services and is therefore not a subsidiary.

Amnesty International Asia-Pacific Regional Office Limited, a company incorporated in Hong Kong, was formed in 1990 for the purpose of organising the local copying and distribution of Amnesty International publications. It also serves as a base for research and development activities.

Editorial Amnistía Internacional, S.L. sociedad unipersonal, a company incorporated in Spain, was formed in 1986 for the purpose of translating Amnesty International publications into Spanish and printing, publishing and distributing translated works and other publications within Spanish speaking countries.

The Group comprises the Company and its wholly owned subsidiaries as described in Note 1 to the accounts.

7. Relationship between the Charity and the Company

The Charity commissions the Company to carry out charitable activities on its behalf under the terms of the memorandum of agreement first signed in June 1992 and signed each year thereafter. Under this agreement the Charity reimburses the Company for carrying out the commissioned work to such extent as the directors of the Charity may determine.

During the year the Company donated £117,000 (2008: £201,000) to the Charity under the Gift Aid scheme. In addition it donated free of charge to the Charity work that cost the Company £11,403,000 (2008: £11,247,000)

8. Principle risks and uncertainties

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

Risks are formally reviewed by the Board of Directors and appropriate processes put in place to monitor and mitigate them. If more than one event occurs, it is possible that the overall effect of such events would compound the possible adverse effects on the Group.

The Directors continue to work with the Directors of Amnesty International Charity Limited to develop a coordinated risk control and monitoring system and to undertake an ongoing review of the agreement between the two organisations.

The key risks affecting the Group are set out below:

Reputational risk

Unauthorised use of the name, logo and trademark of Amnesty International could seriously impact the Group's reputation. The Directors have initiated a project to protect the name, logo and trademark of by coordinating and centralizing their registration.

Employee protection risk

Due to the nature of the Group's activities there exists the risk of physical harm or detention of AI staff, consultants, volunteers and local partners or sources. To mitigate this risk, security and risk assessments are prepared and approved for every traveller undertaking research and mission work. Hostile environment training for staff is provided to all staff undertaking such activities.

In addition, the Directors have a regional management group that reviews all matters arising from and relating to the implementation of AI's work on regional- and country-specific human rights issues. The group consists of a sub-committee of the Directors supported by appropriate staff.

Libel risk

There exists the risk of libel or defamation action being taken against the Group arising from publication content (including Amnesty owned or branded websites). During the current financial year the Group has appointed a legal counsel to provide advice and legal support on possible libel and defamation cases.

In addition the Directors have a communications strategy group that reviews knowledge-related policies, information technology systems and support services. The group consists of a sub-committee of the Directors supported by appropriate staff.

Financial risks

The Directors believe that the Group does not have any significant exposure to price, credit, or liquidity financial risks.

The Group's exposure to the financial risks of changes in foreign currency exchange rates (cash flow risk) arising from the receipt of contributions from sections in foreign currencies is not considered significant (see Note 5) as payments made by the Group in foreign currencies offset a proportion of this contribution income.

The Directors have a financial management group that along with the senior management group reviews financial results, monitors potential risks and performance against budget. The group consists of a sub-committee of the Directors supported by appropriate staff.

The Directors have appointed an Operational Auditor to carry out a rolling review of the application of policies, procedures and internal controls. The Operational Auditor reports on the effectiveness of the risk management processes and can carry out investigations into any areas of specific concern.

9. Governance

The Company is limited by guarantee and does not have share capital. The guarantors are the members of the International Executive Committee of Amnesty International.

The governing documents of the Company are its Memorandum and Articles of Association.

The International Executive Committee is an elected body which normally consists of 11 individuals. The members of the IEC are elected by the representatives of the country sections of Amnesty International for a two year term at the biennial International Council Meeting. The directors of the Company are appointed by the International Executive Committee.

New trustees are encouraged to attend a one-day induction course.

10. Management

The International Executive Committee is responsible for setting policy and approving operational plans and budgets and ensuring these are implemented. The IEC also appoints the Secretary General

of Amnesty International who is responsible for the day to day operations of the International Secretariat.

The activities of the Company are managed by the Secretary General, Claudio Cordone (acting Secretary General as at the date of this report), supported by a senior management team of 7 people and approximately 450 staff. The Secretary General is the Chair of the Company's directors.

11. Financial Review

The results for the Group show net incoming resources after other recognized gains and losses of £1,007,000 (2008: £2,168,000)

Incoming resources have increased in total from £34,552,000 in 2007/2008 (as restated) to £44,791,000 in 2008/2009 mainly due to the significant increase in contributions from sections of £8,945,000 combined with the increase in additional voluntary contribution from sections of £1,452,000.

The Group is principally funded by contributions from country sections as assessed by the International Council.

Total resources expended have increased from £35,572,000 (as restated) in 2007/2008 to £41,145,000 in 2008/2009 mainly attributable to the increase in costs of activities in furtherance of the Group's objectives of £4,750,000. Please refer to note 6 for further details.

The Group has net current assets of £1,108,000 as at 31 March 2009 (net current liabilities of £1,156,000 as at 31 March 2008 as restated). The Group has unrestricted funds totalling £9,025,000 at the balance sheet date (2008: £6,987,000).

Net cash inflow from operating activities for 2009 was £4,873,000 (2008: £406,000). The Group has net funds of £76,000 as at 31 March 2009 (£4,734,000 net debt as at 31 March 2008 as restated).

Significant progress has been made in the current financial year on AI's human rights objectives and on the strategic global goals for the period 1 April 2007 to 31 March 2009. The board monitors progress of the Group's human rights activities and financial performance by reference to the following financial and non-financial key performance indicators.

Performance during the year, together with historical trend data is set out in the table below:

		2009	2008
Total voluntary income	{1}	£44,321,000	£34,127,000
Current ratio	{2}	1.13	0.85
Number of missions	{3}	151	126

{1} Increase in total voluntary income is due to the increase in contributions from sections payable to the Group arising from past growth of the national sections

{2} Current ratio represents the ratio of current assets to current liabilities. The increase in the current ratio in the year is mainly attributable to the increase in cash and cash equivalents of £1,830,000 and the increase in section debtors falling due within one year of £2,579,000 (due to the increase in assessment contributions payable).

- {3} The Group undertook 151 missions in the current year compared to 126 missions in the prior year. The increase in the number of missions conducted was possible due to the increase in unrestricted funds available for human rights research and associated campaigning activities.

12. Activities during the year – Achievement and Performance

In a short report of this nature it is not possible to detail in its entirety the volume and variety of initiatives undertaken around the world by Amnesty International and in AI's name during the period 1 April 2008 to 31 March 2009. However, this report gives an overview of AI's work in the last twelve months while more detailed information is available in the Amnesty International Report 2009, from AI Sections and on the international website: www.amnesty.org.

The ability of the Company to achieve its objectives is dependent upon AIL being granted access to relevant countries and territories and the security of AI staff, consultants, volunteers and local partners undertaking research and campaigning activities.

12.1 Research into human rights violations (charitable) and associated campaigning activities (non-charitable)

In the past two year period AI has concentrated its human rights work under global goals and will continue to work to build a more just world by organising activities around these and similar goals for the coming year.

- i. **Building mutual respect and combating discrimination by** creating greater awareness of the intersection of different forms of discrimination. This included research into specific and grave patterns of ethnic, racial and religious discrimination; into laws which criminalise the exercise of sexual and reproductive rights; and campaigning support for the rights of indigenous people. In this context, our objectives were:
- Greater awareness of the intersection of different forms of discrimination will inform advocacy strategies (including AI's).
 - Laws and policies criminalizing or treating as a medical disorder lesbian, gay, bisexual or transgender identity or expression in selected countries have been challenged or repealed:
 - Ground-work for inclusion of non-discrimination provisions in constitutions/domestic law of selected countries and in international instruments such as Commission on Human Rights resolutions has been laid.
 - Greater visibility of the rights of lesbians and bisexual women, including in context of the Stop Violence Against Women (SVAW) campaign.
 - State authorities condemn and end coercive medical practices and other violations of right to health and physical and mental integrity of Lesbian, Gay, Bi-sexual, Transgender (LGBT) people.
 - Governments and civil society recognize those defending LGBT rights as human rights defenders.
 - Specific and grave patterns of ethnic, racial and religious discrimination have been challenged:
 - Governments and others have renewed their commitment to neglected aspects of the Durban agenda against racism of particular relevance to the above priorities.
 - Civil society strategies better understand and address the roles of religion and religious authorities in promoting, protecting or violating human rights.
 - The rights of indigenous peoples have gained increased recognition and protection.
 - The rights of people with disabilities are no longer neglected internationally.
- ii. **Demanding justice to combat impunity by** supporting the effective operation of the International Criminal Court and national courts systems in keeping with fair trial standards. We monitored

justice in post conflict situations and worked to ensure barriers to accountability in national justice systems were lifted. We researched and monitored compliance with International institutions on corporate accountability and states accountability for abuses by non-state actors. In this context, our objectives were:

- Effective operation of the International Criminal Court including support for investigations and promotion of ICC role in face of continued attack is ensured.
- The extra-territorial reach of domestic justice systems has been promoted.
- Justice systems in post conflict situations and emerging democracies including the promotion of truth, justice and reparation have been re-established.
- National justice systems have improved and barriers to accountability are lifted.
- Measures taken to combat terrorism comply with international standards of fair trial.
- International initiatives on corporate accountability and companies' responsibilities within their sphere of influence have been consolidated. (see also cross-cutting strategy A on economic actors).
- States' accountability for abuses by non-state actors including in the context of SVAW have been strengthened (see also goal 6).

iii. **Upholding the physical and mental integrity of all people by** opposing the death penalty and campaigning for its abolition with a particular focus on people with serious mental illness.

We sought ratification of Optional Protocol 2 to ICCPR by all states and campaigned successfully for the UN resolution for a global moratorium on the death penalty. We researched counter terrorism practices to work against the erosion of international human rights standards and ensure safeguards against torture and disappearances were not dismantled. We continued to work for the release of prisoners of conscience. In this context our specific objectives were:

- The sentencing to death and execution of people with serious mental illness and learning disabilities has decreased. A worldwide moratorium on the execution of child offenders has been achieved.
- Africa and Asia have moved further along the road to abolition.
- The momentum of ratification of Optional Protocol 2 to ICCPR has increased.
- Counter-terrorism practices that erode international standards and essential safeguards against torture and other abuses have stopped.
- International standards and instruments on torture and disappearances will be strengthened.
- Standards and mechanisms for the accountability of law enforcement officials and the dissemination of best practice have developed for police and health professionals.
- The imprisonment of POCs for asserting their rights to freedom of expression or conscience has been challenged.

iv. **Defending the rights of people in armed conflict by** investigating impunity for abuses committed by states and armed groups, continuing to call for the non-involvement of children in armed conflict and ensuring human rights are central in conflict prevention and resolution initiatives. We worked for the development and adoption of standards and legislation on arms transfer and complicity of economic actors being held to account for human rights abuses. In this context our specific objectives were:

- Impunity for human rights abuses committed by States, armed groups and international forces will be reduced, and parties to armed conflict will show greater respect for International Humanitarian Law (IHL) and IHR standards, including Economic, Social and Cultural Rights (ESCR) obligations and the non-involvement of children in armed conflict.
- Human rights will be placed at the centre of key conflict prevention/resolution initiatives, including UN and other debates on armed intervention.

- Governments will agree to adopt an international Arms Trade Treaty and ‘Global Principles for Arms Transfers’ will be incorporated into revised UN Programme of Action on Small Arms & Light Weapons, relevant regional agreements and legislation of selected governments.
 - Standards and principles for complicity of economic actors are agreed internationally and used to hold companies to account for abuses in armed conflicts.
- v. **Protecting and promoting the rights of human rights and uprooted people by** opposing refoulement of asylum seekers and calling for access to fair and effective procedures. We challenged the practice of arbitrary detention of refugees, asylum seekers and migrants and continued to call for the effective protection of refugees and internally displaced persons and ensure access for the protection of victims of trafficking. We worked to influence public opinion in support of refugees, migrants and internally displaced people. In this context our specific objectives were:
- Refoulement of asylum-seekers, rejected asylum-seekers and irregular migrants at risk of serious human rights violations is reduced.
 - Access to fair and effective procedures for asylum seekers is enhanced.
 - The practice of arbitrary detention of refugees, asylum seekers and migrants has been forcefully challenged
 - Compliance with the principle of voluntary repatriation of refugees is enhanced and expulsions of refugees are halted.
 - Effective protection of refugees or IDPs in host communities has been promoted, and priority is given to those in protracted refugee/displaced situations.
 - Access to protection for victims of trafficking has improved.
 - Instruments for the protection of refugees, migrant workers and stateless persons have been ratified and implementing measures introduced.
 - Public opinion has been influenced in support of the rights of refugees, migrants and IDPs in countries where the climate is particularly restrictive.
- vi. **Championing the rights of women and girls by** exposing laws and state policies which encourage violence against women or restrict women’s access to employment or education. We continued to work for effective release through criminal justice systems and oppose impunity for rape and other forms of sexual violence. In this context our specific objectives were:
- Laws, policies and practices that encourage VAW have been removed and State’s complicity exposed.
 - Violence as an obstacle to women’s access to employment and girls’ access to education will be exposed and solutions proposed.
 - Progressive laws and policies on women’s human rights enacted and will be implemented.
 - Effect redress through the criminal justice system and access to safe and secure housing for women escaping violence will be secured.
 - Impunity for rape and other forms of sexual violence has been significantly eroded.
 - Human Rights education will address violence as a concrete example of a human rights violation.
 - Political leaders will have exercised their political will and provided resources in support of work to end violence against women.
- vii. **Advancing economic, social and cultural rights by** campaigning for support for a comprehensive and effective operational protocol to ICESCR. We worked to ensure that greater reference is made by UN bodies and other IGOs to existing ESCR legislation and protocols. Researching specific patterns of ESC violations linked to poverty, disease and discrimination, AI joined forces with others working in the global campaign against poverty and worked to address specific human rights abuses leading to or caused by poverty.

- ESCRs become a tool by which social movements and affected communities can advance their claims.
- Drafting of a comprehensive and effective draft Optional Protocol to ICESCR (creating a victims' complaint mechanism) is underway. Principal ESCR instruments have been fully ratified in each region.
- Reference to ESCR obligations have been ensured in constitutions/domestic law of countries undergoing constitutional/legal reform.
- Greater reference to ESCR obligations are made in policies and approaches of UN bodies and other IGOs, including the transnational obligations of governments to respect, protect and fulfil rights.
- Specific patterns of ESC violations linked to poverty, disease and discrimination are recognized and governments and economic actors take effective steps to remedy the abuses. Affected communities are able to access effective remedies and shape policy/legal changes. Greater awareness of the value of an indivisible approach has been promoted.
- Human rights approaches to preventing HIV/AIDS will be more prevalent.
- AI will have joined forces with others to launch a global campaign to address specific human rights abuses leading to or caused by poverty.

12.2 Publication of research

As detailed above, the Company through grants received from the Charity, carried out research into the observance of human rights in many countries around the world. The results of this research were published and publications in the year included:

17 October, World Poverty Day (Web feature)

2007 Elections to the United Nations Human Rights Council: Background information on candidate countries

26 June, UN Anti-Drugs Day: Death sentences on the rise in Asia Pacific [Web Feature]

A crucial opportunity to end enforced disappearance

A Global Arms Trade Treaty: What States Want

A Global Arms Trade Treaty: What States Want: Executive Summary

A guide to the African Commission guide on human and peoples' rights

ADPAN E-News: Issue No. 3

Afghanistan: All who are not friends, are enemies: Taliban abuses against civilians

Afghanistan: Civilians under threat in Afghanistan (Web Feature)

Afghanistan: Detainees transferred to torture: ISAF complicity?

Afghanistan: NATO-led forces complicit in torture? (Web feature)

African Union Summit in Accra: Time for African leaders to make human rights count and implement their promises and commitments

Albania: "No place to call home" - adult orphans and the right to housing

Albania: Albanian orphans avoid eviction (Web Feature)

Albania: 'No housing, No future' (Two postcards)

Algeria: Briefing to the Human Rights Committee

Algeria: Good News: Algerian human rights lawyers acquitted (Web feature)

Algeria: Submission to the UN Universal Periodic Review: First session of the UPR Working Group, 7-11 April 2008

Amnesty International Report 2007 - the state of the world's human rights

Amnesty International's call to political parties to commit themselves to uphold a 12-point plan on human rights

Amnesty International's 10 Guiding Principles for the Establishment of National Preventive Mechanisms

Amnesty International's contribution to the Global Forum on Migration and Development, Brussels 10 - 11 July 2007

Amnesty International's recommendations to the European Union on improving the effectiveness of international justice

Angola: Above the Law: Police Accountability in Angola

Annual Review March 2005 - April 2006

Another death at Guantánamo after apparent suicide (Web Text)

Armenia: Fear of the freedom of conscience and religion: violations of the rights of Jehovah's Witnesses

Asia and the Pacific: UN Anti-Drugs Day : Death Sentences for drug-crimes rise in the Asia Pacific - Action

Australia: A Briefing for the Committee against Torture

Azerbaijan: Displaced then discriminated against - the plight of the internally displaced population

Azerbaijan: Displaced then discriminated against - the plight of the internally displaced population : Executive Summary

Azerbaijan: Mixed messages on freedom of expression

Bahrain: Submission to the UN Universal Periodic Review: First Session of the HRC UPR Working Group, 7-18 April 2008

Bangladesh: Death in custody and reports of torture

Bangladesh: Memorandum to the Caretaker Government and Political Parties

Belarus: Amnesty International Concerns in 2006

Belarus: Public appeal: Prisoner of Conscience: Alyaksandr Zdzvikhkou

Benin: Submission to the UN Universal Periodic Review: Second session of the UPR Working Group, 5-16 May 2008

Bosnia and Herzegovina: "Better keep quiet": ill-treatment by the police and in prisons

Brazil: From burning buses to caveirões : the search for human security (Postcard)

Brazil: 'From burning buses to caveirões': the search for human security

Brazil: Submission to the UN Universal Periodic Review: First session of the UPR Working Group, 7-11 April 2008

Burundi: No protection from rape in war and peace

Cambodia: Facing the threat of eviction

Cambodia: Making the poor homeless

Cambodia: Rights razed: Forced evictions in Cambodia

Canada: Inappropriate and excessive use of tasers

Central African Republic: Civilians in peril in the wild north

Central African Republic: Masked bandits run riot in Central African Republic (Web feature)

Central African Republic: War against children in the wild north

Central America: Persecution and resistance: The experience of human rights defenders in Guatemala and Honduras

Chad: More than 14 army officers and civilians arrested in April 2006 still held incommunicado: Appeal case

Chad: No Protection from rape and violence for displaced women and girls in eastern Chad

Chile: Fujimori Case: the Supreme Court of Justice must comply with obligations of international law contracted by Chile

Chile: The historical responsibility of the Chilean Supreme Court

China: Fact sheet: China and the International Criminal Court

China: Legacy of the Beijing Olympics - China's choice: Campaign introduction

China: Legacy of the Beijing Olympics - China's choice: Media Kit

China: Legacy of the Beijing Olympics: Free Bu Dongwei: China's choice, your voice

China: Legacy of the Beijing Olympics: Free Chen Guangcheng: China's choice, your voice

China: Legacy of the Beijing Olympics: Free Huang Jinqiu: China's choice, your voice

China: Legacy of the Beijing Olympics: Free Shi Tao: China's choice, your voice

China: Legacy of the Beijing Olympics: Free Yang Tongyan: China's choice, your voice

China: Legacy of the Beijing Olympics: Free Ye Guozhu: China's choice, your voice

China: Legacy of the Beijing Olympics: Issues and facts: Fair trials for all - China's choice

China: Legacy of the Beijing Olympics: Issues and Facts: Freedom from censorship - China's choice

China: Legacy of the Beijing Olympics: Issues and Facts: Respect the rights of rights defenders - China's choice
China: Legacy of the Beijing Olympics: Issues and facts: Stop Executions - China's choice
China: Legacy of the Beijing Olympics: Test your knowledge - things you thought you knew
China: Legacy of the Beijing Olympics: Tiananmen mothers: China's choice, your voice
China: Petition: Fair trials for all! Free Bu Dongwei
China: Petition: Freedom from censorship! Free Huang Jinqiu
China: Petition: Freedom from censorship! Free Shi Tao
China: Petition: Freedom from censorship! Free Yang Tongyan
China: Petition: Rights respected! Free Chen Guangcheng
China: Petition: Rights respected! Free Ye Ghouzhu
China: Petition: Rights respected! Tiananmen mothers
China: Petition: Stop executions!
China: 'Strike hard' against beliefs
China: The Olympics countdown: Repression of activists overshadows death penalty and media reforms
China: Torture: Yang Maodong (also known as Guo Feixiong) (m)
Colombia is trade unionist danger zone (Web Feature)
Colombia: Hazards at work: Trade unionists under attack in Colombia
Colombia: Killings, arbitrary detentions, and death threats -- the reality of trade unionism in Colombia
Colombia: Public letter to Colombia's Social Protection Minister
Colombia: Second International Conference on Human Rights in Colombia - Brussels, 17-18 April 2007
Colombia: Trade Unionists Under Attack in Colombia: Defending the rights of education, health and public service workers
Colombia: Trade Unionists Under Attack in Colombia: Defending the rights of members of trade union confederations
Colombia: Trade Unionists Under Attack in Colombia: Defending the rights of peasant farmers
Colombia: Trade Unionists Under Attack in Colombia: Defending the rights of workers in the food industry
Colombia: Trade Unionists Under Attack in Colombia: Defending the rights of workers in the mining, oil, gas and energy sectors
Colombia: web feature from Spanish [donnacha] web feature
Council of Europe Convention against Trafficking: 14 Recommendations to ensure the election of independent experts of the highest calibre to monitor implementation
Council of Europe: AI observations on the Report of the Working Group on Human rights Protection in the Context of Accelerated Asylum Procedures (GT-DH-AS) 1st meeting, 6-8th December 2006
Council of Europe: Human Rights of Members of the Armed Forces: Comments on the December 2007 draft of a Recommendation of the Committee of Ministers
Council of Europe: Speech for Council of Europe Conference on GRETA
Cuba: Cuba releases prisoner of conscience (Web feature)
Czech Republic: Submission to the UN Universal Periodic Review: First session of the UPR Working Group, 7-18 April 2008
Death Penalty News Index for 2006
Democratic Republic of Congo: Health Professional Action: Enforced disappearance of medical doctor
Democratic Republic of Congo: Raped for Supporting the Opposition
Democratic Republic of Congo: Torture and killings by state security agents still endemic
Denmark: A Briefing for the Committee against Torture
East Africa: Rendition in the Horn of Africa (Web Feature)
'Education = My Future'. Safe Schools - Every Girl's Right. (SVAW Poster)
Education key to addressing HIV : Safe schools every girl's rights
Egypt: Egyptian press plays vital role (Web feature)
Egypt: Executions imminent after unfair trials
Egypt: Justice subverted: trials of civilians before military courts

Egypt: Planned anti-terror law could intensify abuses (Web Feature)
Egypt: Systematic abuses in the name of security
Ensuring protection? The European Union and human rights defenders
Equatorial Guinea: Health Professional Action: Denial of Medical treatment: Felipe Ondó Obiang
Ethiopia: Ethiopian journalists set free (Web text)
Ethiopia: Freed journalist donates prize to Amnesty International
Ethiopia: Horn of Africa: unlawful transfers in the 'war on terror'
Ethiopia: Political repression must stop
European Union: Using universal jurisdiction as a key mechanism to ensure global accountability
Finland: Submission to the UN Universal Periodic Review: First session of the UPR Working Group 7-18 April 2008
France: Submission to the UN Universal Periodic Review: Second session of the UPR working group, 5-16 May 2008
Georgia: Briefing to the United Nations Human Rights Committee
Germany: Rendition -- CIA impunity again goes unchallenged (Web feature)
Ghana: Submission to the UN Universal Periodic Review: Second session of the UPR Working Group, 5-16 April 2008
Give Dominique Makeli a Trial or Let Him Go [postcard]
Global conference on women's leadership on HIV/AIDS in Nairobi, Kenya (Web text)
Global moratorium on executions now
Greece: Health Professional Action: Trafficked women: Inadequate time for psychological recovery
Greece: Uphold the rights of women and girls trafficked for sexual exploitation
Guatemala: Human Rights Defenders at Risk
Guatemala: Open Letter from Amnesty International to Guatemalan Presidential Candidates for the September 2007 Elections
Guatemala: Open letter to newly elected President of the Republic of Guatemala
Guatemala: Submission to the UN Universal Periodic Review: Second session of the UPR Working Group, 5-16 May 2008
Guinea: "Soldiers were shooting everywhere"
Gulf Cooperation Council: Protect Domestic Migrant Workers from Abuse (Web text)
Haiti: Appeal Case: Lovinsky Pierre-Antoine is still missing
Haiti: Freedom of expression cannot prevail if there is no justice for murdered journalists
Honduras: Death threats target freedom
Hong Kong's return to Chinese sovereignty: ten years on
Hungary: Cries unheard: The failure to protect women from rape and sexual violence in the home: Summary
Hungary: Cries unheard: The failure to protect women from rape and sexual violence in the home
Hungary: Health Professional Action: Rape and sexual violence in the home
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'I Want to Choose My Future': Safe Schools - Every Girl's Right (SVAW Poster)
'I Won't Stand for Violence in My School'. Safe Schools - Every Girl's Right (SVAW Poster)
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Iran: Human Rights Abuses Against The Baluchi Minority
Iran: Stoning reprieve for two Iranians (Web Text)
Iran: Temporary reprieve for Iranian child offender (Web Feature)
Iran: The last executioner of children
Iran: Women's rights defenders defy repression
Iran: Women's rights defenders defy repression. Case sheet: Amir Yaghoub-Ali
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Iraq: Carnage and despair: Iraq five years on
Iraq: Crisis looms for refugees (Web Feature)
Iraq: Human rights abuses against Palestinian refugees
Iraq: Millions in flight: the Iraqi refugee crisis
Iraq: Refugee crisis unfolds amid global apathy (Web feature)
Iraq: The situation of Iraqi refugees in Syria
Iraq: Torture to Confession to Execution
Iraq: Unjust and Unfair: the Death Penalty in Iraq
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Make Some Noise: Top artists feature on Amnesty International Lennon CD (Web Text)
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Mexico: Amnesty International's position on Constitutional Challenge 146/07 and 147/2007 before Mexico's Supreme Court
Mexico: Challenging a history of human rights violations [web feature]
Mexico: Communities at risk from Mexican dam project [web feature]
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Mexico: Human Rights at Risk in La Parota Dam Project
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Mexico: Magdalena García Durán - Prisoner of Conscience
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Moldova: Police torture and ill-treatment: "It's just normal."
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Myanmar: Demonstrators defiant in face of escalating repression [Web feature]
Myanmar: Eighteen years of persecution in Myanmar (Web feature)
Myanmar: Human Rights Council adopts Myanmar resolution (Web feature)
Myanmar: Myanmar needs a comprehensive international arms embargo
Myanmar: The Monk's Tale: Death in detention (Web feature)
Nepal: Reconciliation does not mean impunity: A Memorandum on the Truth and Reconciliation Commission Bill
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Nigeria: End political violence in Nigeria (Web Feature)
Nigeria: Impunity for political violence in the run-up to the April 2007 elections
Nigeria: Prisoners' rights systematically flouted
Nigeria: Ten Point Human Rights Agenda - (set of ten postcards)
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Occupied Palestinian Territories: Torn apart by factional strife
Open Letter to Chairman of the Standing Committee of the National People's Congress on the reform of Re-education through Labour
Open letter to Heads of State and Government of the European Union: There should be no "opt-out" from fundamental rights
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Pakistan: Bailed Pakistani activists at risk of re-arrest (Web feature)

Pakistan: Crackdown intensifies in Pakistan (Web feature)
Pakistan: Fatal erosion of human rights safeguards under emergency
Pakistan: General Musharraf cracks down on opposition (Web feature)
Pakistan: Hopes dashed for Pakistan's disappeared (Web feature)
Pakistan: New arrests of journalists overshadow Pakistan releases (Web feature)
Pakistan: Opposition defiant despite arrests (Web feature)
Pakistan: Pakistan judges under the hammer: Lawyers demonstrate against President General Pervez Musharraf (Web feature)
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Pakistan: Repairing the damage: ensuring robust human rights safeguards
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Pakistan: Women protestors face police batons (Web feature)
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Palestinian Authority: Alan Johnston's release greeted in Gaza (Web Feature)
Palestinian Authority: Amnesty International welcomes release of Alan Johnston (Web Feature)
Palestinian refugees in Lebanon: Six decades of exile and suffering
People's Republic of China: The Olympics countdown: One year left to fulfil human rights promises
Peru: Denial of the right to Maternal and Child Health: "Why have children when you're so poor?"
Peru: Denial of the right to Maternal and Child Health: Illegal charges for health services
Peru: Denial of the right to Maternal and Child Health: Summary of Amnesty International's findings and recommendations
Peru: Denial of the right to Maternal and Child Health: 'This is the law and you can tell whoever you like'
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Russian Federation: Aminat Dugaeva, aged 15, has not been seen since May 2003 (Postcard)
Russian Federation: Anna Politkovskaya remembered (Web feature)
Russian Federation: Bashir Mutsolgov has not been seen since December 2003 (Postcard)
Russian Federation: Bulat Chilaev has not been seen since April 2006 (Postcard)
Russian Federation: Council of Europe - Joint open letter to the Bureau of the Parliamentary Assembly of the Council of Europe
Russian Federation: Health Professional Action: Denial of Health Care - Mikhail Trepashkin
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Russian Federation: Justice for Anna Politkovskaya: The Russian government must protect human rights defenders

Russian Federation: New trial of Mikhail Khodorkovskii and Platon Lebedev must meet international fair trial standards

Russian Federation: Russia extradites, Uzbekistan abuses (Web feature)

Russian Federation: Russia must come clean over enforced disappearances (Web Text)

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Safe schools every girl's right

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Safe Schools: Every Girl's Right (SVAW poster)

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Senegal: Commentary on implementing legislation for the Rome Statute

Serbia (Kosovo): The challenge to fix a failed UN justice mission

Serbia: Maja Stojanovic saved from imprisonment (Web feature)

Sierra Leone: Getting reparations right for survivors of sexual violence (Including amendments)

Sierra Leone: The Implementation of Key TRC Recommendations: Priorities in 2008 and Beyond

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Slovak Republic: Still separate, still unequal : Violations of the right to education of Romani children in Slovakia

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Somalia: Journalists under attack

Somalia: Somali Human Rights Day, Mogadishu, 22 July 2007: Message from Amnesty International

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South Korea: Open Letter to the President of South Korea

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Spain: End impunity for police officers who commit acts of torture and other ill-treatment

Sri Lanka: Silencing dissent

Sri Lanka: Submission to the UN Universal Periodic Review: Second session of the UPR Working Group, 5-16 May 2008

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Stolen childhood, lost learning : safe schools every girl's right

Stop Carers Killing!

Stop the death penalty: The world decides

Stop the death penalty: the world decides

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Sudan: Arms continuing to fuel serious human rights violations in Darfur
Sudan: Arrest Now! Darfur, the Sudan: Ahmad Harun and Ali Kushayb [Fact Sheet]
Sudan: Arrest war crimes suspects now (Postcard)
Sudan: Displaced in Darfur: A generation of anger
Sudan: Focus sheet, 16 points for Effective Peacekeeping in Darfur (Abigail O)
Sudan: Health Professional Action: Mubarak al-Fadel al-Mahdi
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Sudan: Time for justice in Darfur (Web Feature)
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Syria: Appeal Case: Incommunicado detention, torture and unfair trial of pro-democracy discussion group members
Syria: Appeal Case: Unfair trials and ill-treatment in detention of peaceful "Beirut-Damascus Declaration" petitioners
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Syria: Syrian lawyer jailed for five years [web feature]
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Turkey: Memorandum to the Turkish Government
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UA in Focus - August 2007: Global day of action for Iranian trade unionists Mahmoud Salehi and Mansour Ossanlu
UA in Focus - July 2007: Jorge Velásquez: "I am not going to stop until Claudina's case is solved"
UA in Focus - June 2007: "I want to thank you for my house": the campaign for the Prestes Maia building
UA in Focus - May 2007: Mightier than the sword: The struggle for press freedom
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Uganda: Agreement and Annex on Accountability and Reconciliation falls short of a comprehensive plan to end impunity
Uganda: Arrest Now! Joseph Kony, Vincent Otti, Okot Odhiambo and Dominic Ongwen
Uganda: Arrest war crimes suspects now (Postcard)
UK: Guantánamo freedom for UK resident: Bisher al-Rawi (web feature)
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Ukraine: Submission to the UN Universal Periodic Review: Second session of the UPR Working Group, 5-16 May 2008

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Universal jurisdiction: The challenges for police and prosecuting authorities

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Urgent Action in Focus: September 2007: Mohammed Abbou: "We need the world's solidarity"

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USA: AI's framework for ending illegal detention - parliamentary action

USA: Amnesty International's briefing to the Committee on the Elimination of Racial Discrimination

USA: Amnesty International's concerns about Taser use: Statement to the US Justice Department inquiry into deaths in custody

USA: An "uncomfortable truth": Two Texas governors - more than 300 executions

USA: Another day in Guantánamo: David Hicks sentenced by military commission; UK resident and victim of rendition released; former CIA detainee alleges torture

USA: CIA 'waterboarding': Admission of a crime, now there must be a criminal investigation

USA: Close Guantánamo Flotilla (Web text)

USA: Cruel and Inhuman: Conditions of isolation for detainees at Guantánamo Bay

USA: Damage done: US assurances on 'war on terror' detentions lack credibility

USA: Death and democracy

USA: Georgia Supreme Court upholds Troy Davis death sentence despite innocence concerns

USA: Government must ensure meaningful judicial review of Mexican death row cases

USA: Guantánamo: Conditions getting worse (Web Feature)

USA: Law and executive disorder: President gives green light to secret detention program

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USA: New York Police Department - Serious allegations of abuse of transgender women (update)

USA: Off the record, secret CIA detention (Web Text)

USA: Off the Record. U.S. Responsibility for Enforced Disappearances in the "War on Terror"

USA: One county, 100 executions : Harris County and Texas - a lethal combination

USA: One year of the Military Commissions Act (Web Feature)

USA: One year with the Military Commissions Act; four years without a lawyer; six years without justice

USA: Pause for thought: Another lethal injection halted by US Supreme Court

USA: Prisoner-assisted homicide - more 'volunteer' executions loom

USA: Slippery slopes and the politics of torture

USA: Supreme Court tightens standard on 'competence' for execution

USA: The assault on international law continues – another secret detainee transferred to Guantánamo
USA: To be taken on trust? Extraditions and US assurances in the ‘war on terror’
USA: Torture in the name of ‘civilization’: President Bush vetoes anti-torture legislation
USA: Who are the Guantánamo detainees? Case Sheet 22: Saifullah Paracha
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Viet Nam: Internet dissident released in Viet Nam (Web feature)
Viet Nam: Lead a union, go to prison
Vital UN human rights work under threat
Why can't I afford to go to school? : Safe schools every girl's right
World Refugee Day: Plight of the forcibly displaced (Web text)
Yoko Ono visits Amnesty International (Web feature)
Youth activism in the Balkans [Web text]
Zimbabwe and trade unionists in hiding (Web feature)
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Zimbabwe: Between a rock and a hard place: Women human rights defenders at risk
Zimbabwe: human rights in crisis. Shadow report to the African Commission on Human and Peoples' Rights
Zimbabwe: Time for African leaders to speak out on Zimbabwe
Zimbabwe: Torture, Ill-treatment and Denial of Medical care
Zimbabwe: Trade unionists at risk in Zimbabwe (Web feature)
Zimbabwe's women demanding rights

12.3 Campaigning to secure the observance of the Universal Declaration of Human Rights

During the past year AI has undertaken two major global campaigns and a number of more tactical campaigns. The first is a long term campaign which will continue for the foreseeable future whilst the second is expected to be shorter term and has been undertaken in collaboration with a number other NGOs principally Oxfam and International Action Network on Small Arms (IANSA).

- **Stop Violence Against Women**

As noted above violence against women is one of the greatest human rights scandals of our times. Women face violence and discrimination at the hands of the state, the community and the family. The Stop Violence Against Women campaign shows that violence against women is universal but not inevitable. The campaign is designed to mobilise both men and women in organizing to counter violence, and to use the power and persuading of the human rights framework in the efforts to stop violence against women. It calls on everybody, the state, the community and individuals, to acknowledge their responsibilities to stop this human rights violation. Amnesty International's campaign to Stop Violence Against Women:

- Pushes for the implementation of existing laws that guarantee access to justice and services for women subjected to violence including rape and other forms of sexual violence
- Calls for new laws to be enacted that will protect women's human rights
- Demands an end to laws that discriminate against women
- Urges the ending of violence against women perpetrated by a state and its agents
- Works to empower women

- **Control Arms Campaign**

Launched in October 2003, this campaign focuses on calling governments to establish an International Arms Trade Treaty that would oblige governments not to transfer arms internationally if they are likely to be used to commit serious violations of human rights and other crimes at a global level. At the community and national levels, the campaign is calling for measures to protect people from armed violence. The campaign calls for an international, legally binding Arms Trade Treaty that could save thousands of lives and hold irresponsible arms dealers to account.

Since it started, the Control Arms campaign published numerous reports and organized more than 100 People's Consultations in more than 40 countries around the world to give people and communities a forum to demand that their governments take action for tough international arms controls. In total Control Arms has gathered the support of more than one million people worldwide. An historic vote at the UN General Assembly in December 2006, saw 153 governments vote for a resolution to start the process for a global Arms Trade Treaty, in 2007.

- **Counter Terror With Justice Campaign**

The so-called "war on terror" has led to an erosion of a whole host of human rights. States are resorting to practices which have long been prohibited by international law, and have sought to justify them in the name of national security. Hundreds of people remain detained in Guantánamo, without charge and with little hope of a fair trial. Through its Counter Terror With Justice Campaign (CTJC) Amnesty International campaigned for the US government to close Guantánamo in a transparent manner which fully respects the human rights of those detained and brings to fair trial all those who are accused of recognizable crimes.

In the context of the "war on terror", states have also sought to return detainees to countries where they are at risk of torture and other ill-treatment. Amnesty International publicly opposed the use of diplomatic assurances in these circumstances as they threaten to weaken the international prohibition of torture and other ill-treatment, in particular, the absolute and unconditional obligation not to return any person to a country where they risk torture or other ill-treatment. Amnesty International campaigned for governments to abandon the practices of unlawful transfers, enforced disappearance and secret detention and is worked for all those responsible for these practices to be held to account.

- **Campaign Against the Death Penalty**

The death penalty violates the right to life and has no place in a modern criminal justice system. Capital punishment is irrevocable and yet all judicial systems make mistakes, and as long as the death penalty persists, innocent people will be executed. Amnesty International worked for an end to executions and the abolition of the death penalty everywhere including as a founding member of the World Coalition Against the Death Penalty (WCADP) – a coalition of more than 40 human rights organizations, bar associations, trade unions and local and regional authorities, who have joined together in an effort to rid the world of capital punishment.

Amnesty International coordinates the Anti-Death Penalty Asia Network (ADPAN) which was established in 2006 and is made up of lawyers, parliamentarians and activists from numerous countries including Australia, Hong Kong, India, Indonesia, Japan, South Korea, Malaysia, Mongolia, Pakistan, Papua New Guinea, Singapore, Taiwan and Thailand.

By monitoring available public reports, Amnesty International calculated that at least 470 people were executed in China during 2007. This is certainly an underestimate – the true figure is more likely to be 6,000.

On 18 December 2007, following intensive campaigning by AI and others, the UN General Assembly endorsed a resolution calling for "a moratorium on executions" by an overwhelming majority.

- **Campaign on the 60th Anniversary of the UDHR**

2007 is the 60th anniversary year of the Universal Declaration of Human Rights. Amnesty International has begun to focus and campaign on what must be done to make the promise of universal, indivisible human rights a reality for all.

- **Campaign on the occasion of the Beijing Olympics: Human rights in**

With Beijing hosting the 2007 Olympic Games, Amnesty International has been campaigning for the event to leave a positive human rights legacy for China. The Chinese authorities pledged that human rights would improve through the hosting of the Games and Amnesty International has worked to hold them to their word. We have monitored China's human rights performance, particularly in areas linked to preparations for the Olympics and informed the world of their progress.

12.4 Relief Work

Amnesty International is not primarily a relief organization; the resources it has for this kind of work are limited. For the most part the Company gives relief assistance only to prisoners of conscience (POCs) or victims of other serious human rights violations who have not used or advocated violence; it provides assistance only for the needs which are directly related to the human rights violations which people have suffered, and it does not fund human rights organizations or opposition groups. The relief expenditure included providing financial help for basic requirements to individual cases of current and former POCs, people who have fled their own country to escape being subjected to torture, "disappearance" or extrajudicial execution and medical help to people suffering ill-health or injury as a result of torture.

In the year funds were expended as shown in note 20 to the attached accounts.

12.5 Abolition of torture, extrajudicial execution and disappearance

Amnesty International campaigns to hold governments accountable for their actions and to uphold international law and the absolute prohibition of torture, extrajudicial execution and disappearance under any circumstances. In the year, the Charity commissioned AIL to carry out research projects in South East Asia, South America, Africa, the Middle East and Russia and to publish reports on its findings.

12.6 Fund-raising

During the financial year, a range of funding proposals (including letters of interest, concept notes and full proposals) were submitted to grant giving bodies. These proposals totalled 15 with a value of £3.1 million. In addition to existing grants and donor commitments four new grants were secured as a result of this fundraising worth a total of £563,759. During the financial year a total of six restricted grants were raised and managed by the fundraising programme with a total value of £3,720,179.

The Fundraising Programme also worked with AI sections to support their own fundraising applications. The Directors are pleased to acknowledge the support of the NRK (Norwegian Broadcasting Corporation) Telethon Fund, the MacArthur Foundation, the Sigrid Rausing Trust and Nicholas Cage, whose generous donation to Amnesty International USA included a portion which was designated for the International Secretariat, without whose generous support we would not be able to undertake our vital work

During the year, the Company provided loans for fund-raising capacity building activities to one additional AI entity and worked with seven recipients of earlier funding to ensure the long term

sustainability of the movement's investment. In addition, the Company supported fundraising activities in the movement more generally, developing the capacity of smaller groups to become self-sustaining.

In the year funds were expended as shown in note 20 to the attached accounts.

13. Plans for the future period

Plans for the next year have been set by reference to Amnesty International's Integrated Strategic Plan (ISP). This Plan was adopted by the International Council at its meeting in 2003 and covers the period 2004 to 2010. The ISP is broken into three two year planning periods.

The third of the ISP's Operational Plans (OP3) governs the Company's work in 2008/09 and 2009/10 and its overarching strategic intent is:

- To strengthen integration of research, policy, action and campaigns and achieve a stronger alignment between IS delivery and movement capacity
- To prioritize research and action at both country and global levels that delivers the major campaigns (Dignity, SVAW, CTWJ)
- To build our capacity for research and action in strategic areas,
- To enhance the quality of our research and action
- To deliver effective and timely campaigns and action on long-term and emergent human rights issues and crises

In OP3 we will continue work under the OP2 human rights goals as follows:

- i. Our work to **build mutual respect and combat discrimination** has the following objectives:
 - **Indigenous Peoples**
 1. The human rights framework on the rights of Indigenous Peoples is strengthened and gains broader acceptance.
 2. Existing domestic laws, regional jurisprudence and international standards concerning Indigenous Peoples are implemented.
 3. The realization of the human rights of Indigenous Peoples to land, territories and resources is ensured.
 4. Laws, policies and practices that condone violence against Indigenous women are exposed in selected countries, and direct state responsibility and complicity with the abuses of others established. Remedies, including through Indigenous justice systems, are promoted.
 - **Sexual Rights**
 5. Laws and policies criminalizing or treating as a medical disorder lesbian, gay, bisexual or transgender (LGBT) identity or expression are challenged in a target number of countries and repealed.
 6. In targeted countries, LGBT people are free to assemble peacefully to promote and protect their human rights.
 7. Ways in which sexuality is policed are identified and challenged, enabling the realization of sexual autonomy, especially for women, as a strategy to end violence and discrimination.
 8. Clear progress is made in international and regional recognition of a rights-based approach to sexuality.

- **Racism, racial discrimination, xenophobia & freedom of religion or belief**
 9. International, regional and national standards are strengthened and applied consistently.
 10. Systematic and grave violations of freedom of religion or ethnic, racial and religious discrimination are challenged.

- ii. Our work to **demand justice to combat impunity** has the following objectives:
 - International justice mechanisms are strengthened; those responsible for committing crimes under international law are brought to justice in national or international courts.
 11. International justice mechanisms are strengthened, including effective operation of the International Criminal Court, and as appropriate, the extra-territorial reach of human rights obligations is promoted.
 12. International justice mechanisms gain credibility as states execute arrest warrants for suspects indicted by the ICC and other courts.
 - Factors that undermine the administration of justice at the domestic and local level are addressed and reformed.
 13. In post conflict situations national justice systems and complementary processes related to truth, reconciliation and reparations are supported and lead to accountability for abuses by state and non-state actors, including in the context of the Stop Violence against Women campaign, are strengthened (see also Goal 6).
 14. A human rights approach to policing and other law enforcement entities is promoted including through reform of national justice systems and enforcement of UN standards.
 - Accountability for human rights abuses by non-state actors is strengthened
 15. Justice systems ensure the measures taken to combat terrorism comply with international standards of fair trial
 16. International initiatives on corporate accountability create legally binding corporate standards (see also planned work on Economic Actors).
 17. Members of armed groups who commit crimes are brought to justice in fair trials and victims receive reparations.

- iii. Our work to **uphold the physical and mental integrity of all people** has the following objectives:
 - The universal abolition of the death penalty is brought closer by targeting its most unfair and discriminatory aspects and strengthening the international framework
 18. The number of persons executed drops from its current level, with specific reduction in the number of executions of people with serious mental illness and learning disabilities. A worldwide moratorium on the execution of children is achieved.
 19. Concrete measures to implement the UN resolution on a global moratorium on executions are implemented.
 - Essential safeguards against torture, other forms of ill-treatment, enforced disappearances, unlawful killings and arbitrary detention are reinforced, with priority given to the context of counterterrorism measures
 20. Adherence to International standards and instruments on torture, other ill treatment and enforced disappearances is strengthened, including for counter-terrorism practices.
 21. National regulations are established to prevent the development, circulation and use of instruments of torture and other forms of ill treatment in order to fulfil the global ban on torture.
 - The release of prisoners of conscience is secured.
 22. The imprisonment of prisoners of conscience for asserting their rights is challenged, leading to an increase in the numbers released.

- iv. Our work to **defend the rights of people in armed conflict** has the following objectives:
- Accountability mechanisms are strengthened so that perpetrators of war crimes and other serious abuses, including members of armed groups as relevant, are held to account legally and morally and violations of international humanitarian law and human rights are reduced
 - Impunity for human rights abuses committed by States, armed groups and international forces will be reduced.
 - Parties to armed conflict will demonstrate greater respect for IHL and IHR standards, and the protection of children in armed conflict.
 - Those who commit genocide, crimes against humanity, war crimes and other crimes under international law including gender-based crimes, are brought to justice and reparations provided to victims.
 - Human rights concerns are put at the heart of conflict prevention, monitoring and resolution processes
 - Human rights are placed at the centre of key conflict prevention/ resolution initiatives, including UN and other debates on armed intervention.
 - Respect for human rights is incorporated into post-conflict demobilization and disarmament initiatives.
 - In post-conflict situations, fair and effective accountability mechanisms are established and disarmament, demobilization and reintegration processes involving armed groups are guided by considerations of accountability and prevention of abuses.
 - Global principles for the control of arms transfers and reducing armed violence at the community level win international acceptance
 - Governments will negotiate and adopt an international Arms Trade Treaty (ATT) on conventional arms transfers that includes respect for human rights and IHL, and to prohibit cluster munitions and prevent the use of other inhumane weapons of warfare.
 - 'Global Principles for Arms Transfers' with respect for human rights and IHL will be incorporated into relevant international and regional agreements and legislation of selected governments to reduce the proliferation and demand for small arms.
 - Trade and proliferation of arms used to commit abuses is stopped.
- v. Our work to **protect and promote the rights of human rights and uprooted people** has the following objectives:
- The rights of refugees, migrants & internally displaced persons (IDPs) are better promoted and protected by ending abusive policies and practices against them & securing their access to appropriate procedures and remedies
 - Refoulement of individuals at risk of serious human rights violations is reduced.
 - Effective protection of the rights of refugees and asylum-seekers in host communities is promoted.
 - Effective protection of the rights of IDPs in host communities is promoted.
- vi. Our work to **champion the rights of women and girls** has the following objectives:
- States are held accountable for gender-based violence when laws, policies and practices condone or encourage violence against women.
 - Expose laws, policies and practices that encourage violence against women and where appropriate establish the state's direct responsibility for and complicity in acts of violence against women committed by others.
 - Highlight the intersectional discrimination that leads to the targeting by the state of specific groups of women and campaign to ensure that the justice system addresses the

- specific situation of such women.
 - Identify persistent and pervasive failures of due diligence and seek reform of laws, policies and practices to bring the state into compliance with obligations to prevent and protect women from violence.
 - Women and girls are able to enjoy their human rights and are free from violence, coercion and discrimination
 - Sexual rights and reproductive health and rights issues are promoted and protected as human rights.
 - Measurable progress is made towards the enactment and implementation of laws addressing violence against women
 - Progressive laws and policies on women’s human rights are enacted and implemented and effective action to erode impunity for rape and other forms of sexual violence has been taken by governments.
- vii. Our work to **advance economic, social and cultural rights** has the following objectives:
- Through changes to public policy, legal standards and mechanisms, and social attitudes ESC rights are more widely recognized as human rights of equal value and specific violations of the ESC rights of excluded and marginalized people are stopped, reversed and remedied.
 - *Accountability*
 - Key states advance the enforceability of economic, social and cultural rights, including through constitutional and legislative change, emerging jurisprudence, findings by national human rights institutions and implementation of positive judicial decisions.
 - Regional human rights systems uphold economic, social and cultural rights more consistently and forcefully.
 - The UN Human Rights Council adopts an effective Optional Protocol to the International Covenant on Economic, Social and Cultural Rights.
 - Momentum is created through networks, campaigning and lobbying for recognition by governments of their economic, social and cultural rights obligations beyond borders, including in bilateral and multilateral development and investment.
 - Specific patterns of violations of economic, social and cultural rights linked to poverty, marginalisation, health and the home are recognized and legal accountability gaps are addressed.
 - *Access*
 - The implementation of national and international development strategies, including the Millennium Development Goals, incorporate promotion and protection of human rights.
 - National development policies, particularly in areas related to home and health, ensure non-discrimination, eliminate gender based discrimination and prioritise the most vulnerable.
 - Selected states act to ensure legal protection for the rights to housing, including protection from forced eviction, the right of everyone to adequate housing, gender equality in housing rights and Indigenous peoples’ land rights.
 - Individuals are provided access to essential health services on any grounds, including while in detention.
 - *Active Participation*
 - Development and investment decisions related to home and health protect the rights to information, genuine participation, freedom of expression and to defend human rights.
 - Economic, social and cultural rights become a tool by which social movements and rights holders can advance their claims.

The aims and objectives of AI are to bring about change that improves the human rights situation of individuals. We do so by reporting on abuse and calling for change and by asking for the implementation of human rights legislation and standards. In 2008/09 all of AI's activities undertaken by its members, supporters and staff sought to deliver support for victims of human rights abuses and to enhance the work of those who defend them. To do this AI researched the activities of governments and armed groups alike; AI spoke truth to power and told the story of those who too frequently and too easily are forgotten.

14. Volunteers

Volunteers and interns make a significant contribution towards Amnesty's global objectives. For the financial year ended 31 March 2009, there were on average 94 volunteers and interns working at the International Secretariat premises.

Volunteers are requested to commit to a minimum of three months and work between two and three days a week. Interns undertaking specific projects generally work five days per week for a minimum of six months.

This is the equivalent of 32 full time staff.

15. Reserves policy

The Company has and will maintain a level of reserves sufficient to enable it to meet the requirements of its bankers to support its borrowing facilities and to meet potential shortfalls in income or to mitigate the impact of the defined benefit pension scheme actuarial losses. Income can be affected by adverse movements in exchange rates or by non payment of section contributions.

At the year end the unrestricted funds approximate 3 months expenditure which is a significant increase from the prior year and meets the directors' reserves policy. The Company's reserve policy on a risk based approach is set with the objective of having 15% of income to cover potential exchange rate risk, 5% of contributions from sections to cover delayed or non-payment and working capital needs of one month's expenditure. The Company will continue to review the level of reserves available and the appropriateness of the policy.

As detailed in note 24, three restricted funds are in deficit as at 31 March 2009 (aggregated value of £65,000). These deficit balances are expected to be recovered by income received in the future.

16. Investment policy

The Company is working to build up the proportion of liquid reserves and is developing an investment strategy to cover short, medium and long-term needs. It has appointed an investment committee, made up of people experienced in the field, which has been meeting to review investment and fund management options and to make recommendations as to the appropriate way to invest such liquid reserves in a prudent and ethical manner to enable funding of future activities.

17. Grant making policy

The Group provides support to AI Country Sections in the global South and East through the provision of grants for research, publications and campaigning activities. Grants payable to Country Sections are made in line with AIL's strategic objectives. The Group monitors all grants in accordance with the relevant Section grant agreement.

18. Pension fund

The FRS 17 valuation of the AIL defined benefit pension scheme as at 31 March 2009 supplied by AIL's actuaries showed a deficit figure of £6,771,000 (2008:£5,056,000).

This net deficit is a statement of the transient situation as at 31 March 2009 and the Directors recognise that this can swing notably in response to market factors and actuarial assumptions made.

A full actuarial valuation was carried out as at 30 September 2005 which revealed a funding shortfall of £10,283,000. An agreement has been reached with the trustees for the Company to make additional contributions of £900,000 a year for a period of 10 years, increasing at 5% per year, to eliminate this shortfall.

19. Directors and directors' interests

The directors of the Company who served throughout the year except as noted below were as follows:

I Khan	(Chairperson)	(resigned on 31 December 2009)
K Gilmore		(resigned on 13 December 2009)
C Cordone	(acting Chairperson)	(appointed as acting Chairperson on 1 January 2010)
M Byler		(resigned on 4 August 2009)
W Brown		
M Poole		
Mr P Alderson		(resigned on 1 April 2008).
Mr G Macfarlane		(appointed on 14 October 2008)
Mr Colm Ó Cuanacháin		(appointed on 14 October 2008)

The directors do not have any interests required to be disclosed under Section 325 of the Companies Act 1985.

In accordance with Article 38 of the Articles of Association, the directors are required to retire at the forthcoming annual general meeting. Being eligible, C Cordone, M Poole, G Macfarlane, Colm Ó Cuanacháin and W Brown offer themselves for re-election.

20. Company Secretary

Peter Alderson resigned and Kate Gilmore was appointed company secretary on 1 April 2008.

Kate Gilmore resigned and George Macfarlane was appointed company secretary on 14 October 2008.

21. Employment of disabled persons

The Company has established an equal opportunities policy which covers people with disabilities; efforts continue to be made to provide adequate facilities for these individuals. The Company also makes every effort to continue to employ people, if they become disabled during their employment, by

providing appropriate additional facilities or by adapting the requirements of the work to the individual's changed skills.

22. Employee involvement

The Company provides internal written updates on activities and there are also frequent staff information and consultative meetings. Staff are also invited to presentations on the financial performance of the Group (which also address how economic factors have impacted on Group's performance).

23. Public benefit

Amnesty International Limited is a not for profit organisation whose activities, whilst not exclusively charitable, are intended to be for the public benefit. In setting our objectives and planning our activities Amnesty International Limited's directors have, on a voluntary basis, given careful consideration to the Charity Commission's general guidance on public benefit.

24. Statement of Directors' responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements for each financial year in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and group and of the profit or loss of the group for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

25. Auditors

So far as each Director is aware, there is no relevant audit information of which the company's auditors are unaware. Each director has taken all the steps that he/she ought to have taken as a Director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of the information.

A resolution to appoint Horwath Clark Whitehill LLP as auditors of the Company was proposed at the Annual General Meeting held on 22 January 2010.

BY ORDER OF THE BOARD

G Macfarlane
Company Secretary

5 February 2010

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AMNESTY INTERNATIONAL LIMITED

We have audited the group and parent company financial statements (the "financial statements") of Amnesty International Limited for the year ended 31 March 2009 which are set out on pages 33 to 69. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 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 directors and auditors

The directors' responsibilities for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read other information contained in the Report of the Directors, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's and company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the group's and the parent company's affairs as at 31 March 2009 and of the group's profit for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Report of the Directors' is consistent with the financial statements.

*Horwath Clark Whitehill LLP
Chartered Accountants and Registered Auditors
London*

Consolidated Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the year ended 31 March 2009

		Unrestricted Funds 2009 £'000	Restricted Funds 2009 £'000	Total Funds 2009 £'000	Total Funds 2008 £'000 As restated
	Notes				
Incoming resources					
Voluntary income	5	33,584	10,737	44,321	34,127
Activities for generating funds		344	-	344	222
Investment income		126	-	126	203
Total incoming resources		34,054	10,737	44,791	34,552
Resources expended					
Cost of generating funds	6	1,459	53	1,512	615
Costs of activities in furtherance of the Group's objectives	6	26,542	11,715	38,257	33,507
Governance costs	6,8	1,375	-	1,375	1,436
Taxation	14	1	-	1	14
Total resources expended		29,377	11,768	41,145	35,572
Net incoming/(outgoing) resources before other recognized gains and losses					
		4,677	(1,031)	3,646	(1,020)
Impairment loss reversal	16	-	-	-	1,259
Currency translation differences		128	-	128	38
Actuarial (losses)/gains	12	(2,767)	-	(2,767)	1,891
Net incoming/(outgoing) resources		2,038	(1,031)	1,007	2,168
Fund balances brought forward at 1 April		6,987	2,191	9,178	7,010
Fund balances carried forward at 31 March		9,025	1,160	10,185	9,178

All activities are continuing.

There is no difference between the results for the year stated above and their historical cost equivalents. The Group has no recognised gains and losses other than the gains and losses above, and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 36 to 70 form part of these financial statements.

Balance sheets at 31 March 2009

	Notes	Group		Company	
		2009 £'000	2008 £'000	2009 £'000	2008 £'000
		As restated		As restated	
Fixed assets					
Tangible assets	16	21,578	22,135	21,101	21,735
Intangible assets	17	-	-	-	-
Investments in subsidiaries	18	-	-	20	20
Total fixed assets		21,578	22,135	21,121	21,755
Current assets					
Stocks	19	22	17	-	8
Debtors: amounts falling due after one year	20	240	780	240	780
Debtors: amounts falling due within one year	20	4,565	3,019	5,010	2,359
Cash at bank and in hand		4,675	2,845	3,900	2,764
		9,502	6,661	9,150	5,911
Creditors: amounts falling due within one year	21	(8,394)	(7,817)	(8,331)	(7,718)
Net current assets/(liabilities)		1,108	(1,156)	819	(1,807)
Total assets less current liabilities		22,686	20,979	21,940	19,948
Creditors: amounts falling due after more than one year	22	(4,123)	(5,425)	(4,123)	(5,386)
Provisions for liabilities and charges					
Provisions	23	(1,607)	(1,320)	(1,576)	(1,320)
Defined benefit pension scheme liability	12	(6,771)	(5,056)	(6,771)	(5,056)
Net assets		10,185	9,178	9,470	8,186
Funds:					
Unrestricted funds		9,025	6,987	8,960	6,595
Restricted funds	24	1,160	2,191	510	1,591
Total funds		10,185	9,178	9,470	8,186

Approved by the board of directors on 5 February 2010 and signed on its behalf by:

Claudio Cordone
Director

The notes on pages 36 to 70 form part of these financial statements.

Consolidated Cash Flow Statement For the year ended 31 March 2009

	Notes	2009 £'000	2008 £'000
Net cash inflows from operating activities	28	4,873	406
Return on investment and servicing of finance			
Interest received		126	203
Interest paid		(363)	(462)
Interest element of finance lease rental payments		(119)	(138)
Net cash outflow from returns on investments and servicing of finance		(356)	(397)
Taxation		(1)	(14)
Capital expenditure and financial investment			
Purchase of tangible fixed assets		(626)	(1,121)
Receipt for sale of fixed assets		7	-
Net cash outflow from capital expenditure and financial investments		(619)	(1,121)
Net cash inflow/(outflow) before use of liquid resources and before financing		3,898	(1,126)
Management of liquid resources			
Purchase of short term investments		-	3,250
Financing			
Capital element of finance lease rental payments		(555)	(652)
Repayments of borrowings		(1,513)	(1,201)
Net cash outflow from financing		(2,068)	(1,853)
Increase in cash and cash equivalents	28	1,830	271

The notes on pages 36 to 70 form part of these financial statements.

Notes to the financial statements

For the year ended 31 March 2009

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 1985, applicable Accounting Standards in the United Kingdom and, voluntarily, the Statement of Recommended Practice – “Accounting and Reporting by Charities” (SORP) revised in March 2005. The directors have voluntarily adopted the substantive requirements of this SORP as if the Company were a charity as they consider that this is the most appropriate format to give a true and fair view of the Company’s and Group’s activities. As a result, the consolidated statement of financial activities presented on page 24 contains both an income and expenditure account in accordance with the Companies Act 1985 and a Statement of Total Recognised Gains and Losses required by FRS 3 “Reporting Financial Performance”. The only items that would appear in a separate Statement of Recognised Gains and Losses are the currency translation differences arising on the retranslation of opening reserves of subsidiaries and actuarial pension adjustments as shown in the Statement of Financial Activities.

Basis of consolidation

All companies over which the Company is able to exercise control are consolidated as subsidiary undertakings. Control is defined as the right to give directions as to operational and financial policies. Therefore Editorial Amnistía Internacional, S.L. sociedad unipersonal (EDAI), Amnesty International Asia-Pacific Regional Office Limited (AIAPROL) and Amnesty Human Rights Foundation Limited (AHRFL) have been consolidated into these Group financial statements. The subsidiaries have 31 March year-ends with the exception of EDAI which is legally required to have a 31 December year end under Spanish law and is consolidated as at that date as the difference is not material to these statements.

The Company carries out some operations overseas through a number of “de-concentrated” offices that it controls as branches. These are located in New York, Geneva, Paris, Hong Kong, Dakar, Kampala, Costa Rica and Moscow. These financial statements include the results, assets and liabilities of these offices.

It also makes payments to the two “decentralised” offices. The office in Spain is a subsidiary. The office in France is controlled by representatives of the Sections which it services and is therefore not a subsidiary.

The financial statements do not include the activities of the sections of the Amnesty International movement, as these are all separate legal entities that are neither owned nor controlled by the Company.

Company Income and Expenditure Account

As permitted by section 230 of the Companies Act 1985, a separate income and expenditure account for the Company has not been included in these accounts. The Company’s net incoming resources for the current financial year totalled £1,284,000 (2008: £1,521,000).

2 Accounting policies

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

Fund accounting

The Company maintains two types of fund:

Restricted	where income is received from donors for use on specific projects, including relief.
Unrestricted	for use by the directors to further the general objects of the Company.

Incoming resources

Contributions from Sections

This share of income is calculated by the Group in the year following its receipt by Sections. The share of income is payable to the Group by the Sections in the year after its calculation.

The determination of the share is based on a scale of contribution rates (in £ sterling) set at the International Council Meeting (ICM) of Amnesty International.

Contributions from sections are payable quarterly in advance and are treated as deferred income and included in the balance sheet as a liability until released to income in the period to which they relate.

Provisions are made against unpaid contributions which sections have stated they may not be able to meet. The movement in the provision during the year is offset against the income assessed on the Sections and is disclosed separately in the notes to the financial statements.

From time to time, sections make contributions in advance of the due date as the cash flow of the Section permits. Such contributions are treated by the Group as deferred income and are included in the balance sheet as a liability until released to income in the year to which they relate.

Additional voluntary contributions from sections, which are not for specific activities, are accounted for when legal entitlement to them first arises and when the amount can be quantified with reasonable certainty.

Donations and bequests

Donations and bequests are accounted for when legal entitlement to them first arises and when the amount can be quantified with reasonable certainty.

2 Accounting policies (continued)

Sales income

Sales income is derived from the sale of broadcast and video rights, publications and audio visual products, net of applicable VAT, to various organisations throughout the world and is accounted for on an accruals basis.

Resources expended

Resources expended are accounted for on an accruals basis and are recognised in the period in which they relate, and include attributable 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 over the activity headings shown below. Where expenditure cannot be directly attributed to particular headings (support costs) it is allocated based upon the proportion to the number of staff engaged in each area with the exception of grants. Support costs have been allocated to grant making activities based upon the ratio of grant expenditure to total grant and activity expenditure.

Cost of generating funds comprise:

1. Costs incurred by the Company relating to the submission of funding proposals (including letters of interest, concept notes and full proposals) to grant giving bodies and support provided to AI sections for their own fundraising applications
2. Costs incurred by EDAI relating the purchase of merchandise and other supplies for fundraising trading purposes
3. Costs incurred by AHRFL relating to the promotion and sale of the Make Some Noise music products which incorporates assisting Amnesty International in its worldwide campaigning for the observance of human rights and its membership development

Activities in pursuance of the group's objectives comprise:

1. **Charitable activities** undertaken on behalf of Amnesty International Charity Limited which include:
 - **Research into human rights violations** which represents the costs incurred in conducting research to highlight grave abuses of human rights and to demand justice for those whose rights have been violated and **publication of research**.
 - **Relief work** which represents costs incurred in providing relief assistance to prisoners of conscience or victims of other serious human rights violations who have not used or advocated violence
 - **Abolition of torture, extrajudicial execution and disappearance** which represents costs incurred in campaigning to hold governments accountable for their actions and to uphold international law and the absolute prohibition of torture, extrajudicial execution and disappearance under any circumstances.
2. Activities in pursuance of securing the observance of the Universal Declaration of Human Rights throughout the world which would not be considered to be charitable under United Kingdom law. Such activities principally comprise **campaigns undertaken with a view to influencing actions taken by sovereign governments**.

2 Accounting policies (continued)

Governance costs represent costs that relate to the general running of the Group as opposed to the direct management functions inherent in the activities of the Group. They provide the governance infrastructure which allows the Group 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 Group.

Grants

Amounts payable to AI Country Sections to support research, publications and campaigning activities are charged to the Statement of financial activities when an obligation exists.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing less than £200 are written off in the year of acquisition.

Depreciation is provided so as to write off the cost of fixed assets less their estimated residual value on a straight line basis over the expected useful lives of the assets concerned. Freehold land is not depreciated. The building refurbishment costs were depreciated from 1 October 2007.

The estimated useful lives used for this purpose, which are consistent with those of the prior year, are:

Freehold buildings	- 50 years	Computer equipment	- 3 years to 5 years
Leasehold land and buildings	- Over length of lease	Leasehold improvements	- Over length of lease
Office equipment	- 3 years to 10 years	Motor vehicles	- 5 years

Leased assets

Operating lease rentals are charged to expense on a straight line basis over the term of the lease. Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful life. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the income statement over the period of the lease to produce a constant rate of charge on the balance of capital repayments outstanding.

Investments

Investments in subsidiaries are shown in the Company balance sheet at cost less provision for impairment.

2 Accounting policies (continued)

Stocks

Stocks comprise books and publications which are sold to Sections and other Organizations or individuals. Stocks are stated at the lower of cost and net realisable value, cost being determined on a first in first out basis. Stock cost includes materials only. The Company's stocks include work in progress on publications with the cost recognised as an expense within resources expended on receipt of the final product.

Provisions

A provision is recognised in the balance sheet when the Group or the Company has a present, legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are measured at the Directors' best estimate of the expenditure required to settle the obligation at the balance sheet date. Provisions are not discounted to the present value as they are expected to be settled within 12 months of the balance sheet date.

Foreign currency

Contributions due from Sections are calculated in local currencies. The amount receivable each quarter is translated at the exchange rate ruling on the due date. Any loss or gain on exchange arising from differences between this amount and the amount received is disclosed separately within voluntary income.

Other transactions denominated in foreign currencies are similarly translated into sterling at the rate of exchange ruling at the transaction date.

Monetary assets and liabilities denominated in foreign currencies at the year end are reported at the rates of exchange prevailing at that date. Any consequent gain or loss from exchange rates movements is disclosed within other operating expenses as a net exchange gain or loss.

The results of overseas subsidiaries are translated at the average rates of exchange during the year and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in the statement of financial activities as other gains and losses before net incoming/(outgoing) resources.

2 Accounting Policies (continued)

Pension costs

Amnesty International Limited operates defined benefit and defined contribution pension schemes.

Under the defined benefit scheme, the pension liabilities and assets are recorded in line with FRS17, with a valuation undertaken by an independent actuary. FRS17 measures the value of pension assets and liabilities at the Balance Sheet date, determines the benefits accrued in the year and the interest on assets and liabilities. The value of benefits accrued is used to determine the pension charge in the Statements of Financial Activities and the expected return on scheme assets and interest cost on scheme liabilities are allocated across the appropriate incoming/outgoing resource categories. The change in value of assets and liabilities arising from asset valuation, changes in benefits, actuarial assumptions, or change in the level of deficit attributable to members is recognised in the Statements of activities within actuarial gains/losses on the benefit pension schemes. The resulting pension liability or asset is shown on the Balance Sheet.

Under the defined contribution scheme, pension contributions are charged to the Statements of Financial Activities as incurred.

Relief Funds

The Company receives sums of money which are given for the purposes of providing relief. The Company is responsible for the administration and disbursement of these funds on behalf of the worldwide movement. Funds not yet applied to relief are held in separate bank accounts and are shown separately as a restricted fund.

Liquid resources

Liquid resources comprise cash held in call deposit accounts.

Lennartz VAT

Following the 1991 European Court case of Lennartz, under Lennartz VAT accounting, when VAT is incurred on the purchase of an asset for mixed business and non-business use, the VAT attributable to both the taxable and non-business use can be recovered in full and then output tax on the ongoing non-business use is repaid over the life of the asset (capped at 10 years).

3 Prior period restatements

Grant income

In the Statement of Financial Activities and Notes 5,6,7 and 8, voluntary income and resources expended for the year ended 31 March 2008 have been restated to present the grant income received from AICL and related expenditure incurred on a gross basis.

This restatement has had no impact on total funds as at 31 March 2008, on net incoming resources for the year then ended nor on net outgoing resources for the year ended 31 March 2009. This restatement has increased total incoming resources and total resources expended by £6,816,000 for the year ended 31 March 2008.

Intangible fixed assets

The balance sheets as at 31 March 2008 have been restated to reclassify software licences previously presented as intangible fixed assets as tangible fixed assets, as this presentation more appropriately reflects the nature of these assets.

This restatement has had no impact on total funds as at 31 March 2008, on net incoming resources for the year then ended nor on net outgoing resources for the year ended 31 March 2009. This restatement has increased tangible fixed assets as at 31 March 2008 for the Group by £77,000 (Company: £71,000) and has decreased intangible fixed assets as at 31 March 2008 for the Group by £77,000 (Company: £71,000).

Provisions

The balance sheets as at 1 April 2008 have been restated to reclassify restructuring and other provisions previously presented as accruals and other creditors, as this presentation more appropriately reflects the uncertainty, both with regards to timing and the amount, of future expenditure required to settle these obligations.

This restatement has had no impact on total funds as at 31 March 2008, on net incoming resources for the year then ended nor on net outgoing resources for the year ended 31 March 2009. This restatement has increased provisions as at 31 March 2008 for the Group and Company by £1,320,000 and has decreased creditors: amounts falling due within one year as at 31 March 2008 for the Group and Company by £1,320,000.

Fundraising costs

The Statement of Financial Activities and Note 6 for the year ended 31 March 2008 have been restated to reclassify fundraising costs previously reported as costs of activities in furtherance of the Group's objectives, as this presentation more appropriately reflects the nature of these expenses.

This restatement has had no impact on total funds as at 31 March 2008, on net incoming resources for the year then ended nor on net outgoing resources for the year ended 31 March 2009. The restatement has increased cost of generating funds by £219,000 and has decreased costs of activities in furtherance of the Group's objectives (research and publications) by £219,000.

3 Prior period restatements – continued

Governance costs

The Statement of Financial Activities and Note 8 for the year ended 31 March 2008 have been restated to reclassify governance costs previously reported as costs of activities in furtherance of the Group's objectives, as this presentation more appropriately reflects the nature of these expenses.

This restatement has had no impact on total funds as at 31 March 2008, on net incoming resources for the year then ended nor on net outgoing resources for the year ended 31 March 2009. The restatement has increased governance costs by £288,000 and has decreased costs of activities in furtherance of the Group's objectives (research and publications) by £288,000.

4 Segmental Analysis

The Directors are of the opinion that the Group and the Company have 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.

Geographical segments

	Europe	Americas	Rest of World	Total
	£'000	£'000	£'000	£'000
Incoming resources	35,334	6,773	2,684	44,791

5 Voluntary income

	Unrestricted Funds 2009	Restricted Funds 2009	Total Funds 2009	Total Funds 2008
	£'000	£'000	£'000	£'000
Contributions from sections as assessed by the International Council	32,182	9,199	41,381	32,094
Currency (loss)/gain arising between assessment date and due date	143	-	143	485
	<u>32,325</u>	<u>9,199</u>	<u>41,524</u>	<u>32,579</u>
Additional voluntary contributions from sections	1,152	905	2,057	605
Donations and bequests	96	633	729	919
Other Income	11	-	11	24
Total voluntary income	<u>33,584</u>	<u>10,737</u>	<u>44,321</u>	<u>34,127</u>

6 Resources expended

	Grants payable 2009 £'000	Direct costs 2009 £'000	Support costs 2009 £'000	Total Funds 2009 £'000	Total Funds 2008 £'000 As restated
Cost of generating funds					
Trust and foundations grant fundraising	-	1,174	338	1,512	615
Cost of activities in furtherance of the Group's objectives					
Research and publications	3,843	17,891	7,092	28,826	23,061
Relief work	-	-	-	-	93
Abolition of torture	-	857	-	857	-
Campaigning	40	4,449	4,085	8,574	10,354
Total activities	3,883	23,197	11,177	38,257	33,507
Governance	-	1,221	154	1,375	1,436
Total resources expended	3,883	25,592	11,669	41,144	35,558

For financial year ended 31 March 2008, costs relating to the abolition of torture, extrajudicial execution and disappearance activity are included in the research cost caption as no separate analysis of such costs is available.

During the year ended 31 March 2009, the Company made grants to certain AI Country Sections. Grants payable to Sections are considered to be part of the costs of activities in furtherance of the Group's objectives as such grants are used by recipients to undertake research, publications and campaigning activities.

7 Support costs

	Grants payable 2009 £'000	Activities 2009 £'000	Fundraising 2009 £'000	Governance 2009 £'000	Total 2009 £'000	Total 2008 £'000
Salaries and employment benefits	593	3,910	139	55	4,698	4,223
Occupancy costs	59	387	14	5	465	817
Professional fees	185	1,221	43	17	1,467	1,003
Publication costs	3	22	1	-	26	4
Information technology costs	53	349	12	5	419	886
Administration costs	257	1,691	60	24	2,032	1,733
Depreciation	156	1,031	37	15	1,239	1,253
Insurance	28	182	6	3	219	304
Other costs	122	925	27	30	1,104	1,592
	1,457	9,720	338	154	11,669	11,814

Amnesty International Limited in fulfilling its objectives as described in the directors' report allocates resources to these five categories of expenditure. Support costs include premises, communication, information technology and other general running and management costs of the Company. The support costs are spread over the other categories in proportion to the number of staff engaged in each area.

8 Governance costs

	Total 2009 £'000	Total 2008 £'000 As restated
Salaries and employment benefits	371	563
Occupancy costs	7	-
Professional fees	215	80
Publication costs	64	89
Information technology costs	13	11
Administration costs	614	401
Other costs	91	292
	1,375	1,436

Governance costs consist of the costs of the operation of the International Executive Committee along with its support staff and International Committees, the Financial Control Committee, the International Council Meeting, audit fees, operational audit costs and a share of the support costs.

9 Grants

In the current and preceding financial years, the Company made grants to certain AI Country Sections, to be used by recipients to undertake research, publications and campaigning activities.

AI Section	Grant Value 2009 £'000	Number of grants 2009	Grant Value 2008 £'000	Number of grants 2008
AI Algeria	29	1	33	2
AI Argentina	149	2	63	2
AI Burkina	125	2	75	2
AI Cote	88	2	25	3
AI Czech	81	2	66	2
AI Faroe Islands	92	1	2	2
AI Ghana	53	1	49	2
AI India	50	3	56	7
AI Israel	158	3	144	1
AI Kenya	201	3	49	2
AI Korea	10	1	0	0
AI Malaysia	56	1	37	2
AI Mali	101	2	50	2
AI Mauritius	98	2	30	2
AI Mexico	79	1	103	2
AI Moldova	60	1	94	1
AI Nepal	56	1	70	2
AI Peru	132	2	57	3
AI Philippines	191	1	51	2
AI Poland	178	3	47	3
AI Puerto Rico	36	1	25	2
AI Senegal	78	2	30	2
AI Sierra Leone	36	1	30	2
AI Slovakia	48	1	38	2
AI Thailand	39	1	66	2
AI Tunisia	50	1	50	1
AI Ukraine	64	1	55	2
AI Uruguay	41	1	43	2
AI Venezuela	167	2	80	2
AI Zambia	22	1	19	3
AI Zimbabwe	91	3	73	4
Others	1,224	10	740	31
	3,883	60	2,350	99

10 Donations to Amnesty International Charity Limited

As indicated in the report of the Directors, the activities of Amnesty International Charity Limited are mostly undertaken on its behalf by the Company. Amnesty International Charity Limited reimburses the Company for carrying on the commissioned work to such extent as the directors of Amnesty International Charity Limited may determine in accordance with an agreement first signed in June 1992, and receives the balance as a donation. The Company's directors consider that the services which it has donated to Amnesty International Charity Limited are consistent with the aims of the Company.

The Company provided services to the Charity to the value of £20,688,000 (2008:£17,828,000) which includes £11,403,000 (2008: £11,247,000) of costs for work done on behalf of the Charity for which it was not reimbursed and is therefore gifted to the Charity.

11 Employees and Directors

Group employee costs (including director's emoluments) during the year amounted to:

	2009	2008
	£'000	£'000
Salaries	17,894	15,376
Social security costs	1,808	1,591
Pension costs	1,453	763
	<u>21,155</u>	<u>17,730</u>
Staff recruitment, training and welfare	1,363	951
	<u>22,518</u>	<u>18,681</u>

The average number of persons employed by the Group during the year was 446 (2008: 447).

	2009	2008
Fundraising	10	8
Research	137	133
Relief	8	1
Campaigning	122	154
Governance	4	4
Support	165	148
	<u>446</u>	<u>447</u>

The number of employees whose emoluments for the year, including taxable benefits in kind but not employer pension contributions were over £60,000 was:

	2009	2008
£ 60,000 - 70,000	-	2
£ 70,000 - 80,000	-	1
£ 80,000 - 90,000	3	1
£100,000 - 110,000	1	-
£110,000 - 120,000	-	1
£120,000 - 130,000	1	1

£130,000 - 140,000

1 -

11 Employees and Directors – continued

The remuneration paid to the directors of the Company amounted to:

	2009	2008
	£'000	£'000
Salaries	702	600
Pension contributions	42	33
	<u>744</u>	<u>633</u>

The aggregate value of company contributions paid to the pension scheme in respect of Directors' qualifying services was £42,134 (2008: £33,297). Eight directors are accruing benefits under the defined contribution scheme (2008: Eight). No directors are accruing benefits in relation to the previous defined benefit scheme (2008: None).

The directors' emoluments shown above included the following emoluments and pension contributions for the highest paid director:

	2009	2008
Emoluments	£132,490	£122,626
Company contributions to the pension scheme	<u>£8,420</u>	<u>£6,926</u>

Directors' travel advances

Directors receive advances from the Company to cover travel expenditure whilst carrying out their duties. Some of these amounts may remain unutilised for periods exceeding two months. As at 31 March 2009, the following travel advances were due to/(to be reimbursed by) the Company::

	2009 (£)	2008 (£)
Claudio Cordone	598	(2,060)
Widney Brown	(1,638)	(520)
Colm Ó Cuanacháin	(425)	-
Marcia Poole	(200)	-
Marj Byler	(1,147)	(206)
Irene Khan	491	(5,970)
George Macfarlane	(248)	-
Kate Gilmore	(1,346)	1,454

11 Employees and Directors – continued

Director's loans

The debt due from Kate Gilmore arose out of an unintentional error in salary payments. The amount is as disclosed below and has been fully settled as at the date of this report.

The other amounts disclosed below as owing from directors are unsecured 0% loans and were made to enable these individuals to carry out their duties as directors. Amounts due from Colm O Cuanachin and Marcia Poole reflect season ticket loans, which are available to all employees. The amount owing from Marj Byler was with respect to amounts loaned for settlement of US employment tax liabilities. These loans will be repaid in full before 31 March 2010.

Director	Date of loan	Loan principle (£)	Balance outstanding as at 31 March 2009 (£)	Maximum value of loan outstanding during the year ended 31 March 2009 (£)
Kate Gilmore	Apr 2008	66,480	66,480	66,480
Colm Ó Cuanacháin	Nov 2008	2,480	1,353	2,480
Marcia Poole	Nov 2008	968	565	968
Marj Byler	Sep 2007	70,000	20,504	47,704

12 Pension arrangements

The Company operates a pension scheme, the Amnesty International Superannuation Scheme (AISS, the Scheme). The Scheme comprises two sections. The first section contains all employees who were not members of the previous defined benefit scheme and the Company contributes to it at the standard rate of 7% of pensionable salaries, plus an additional 0.8% for death in service premiums and 0.8% for scheme expenses. The second section contains all employees, and former employees who either have retired or have deferred benefits, who transferred from the previous defined benefit scheme (Amnesty International Retirements Benefits Scheme – AIRBS), to the current defined contribution scheme in 1988. These people have fixed or final salary guarantees relating to service in the AIRBS which guarantees them a minimum pension and therefore the Company contributes at enhanced rates for them.

Employees may make contributions at 2.5%, 5%, 7.5%, 10%, 12.5% or 15% of their pensionable earnings at their own discretion.

The assets of the Scheme are held separately from those of the Company. Current contributions are allocated to members on a money purchase basis.

A sectionalisation between the defined contribution and the defined benefit elements of the Scheme was carried out as at 6 April 2006. This involved the Trustees reclaiming control of all assets, including the assets in members' individual money purchase account, that are backing members' final salary guarantees. The Trustees now hold all assets in respect of members' final salary guarantees centrally. The disclosure as at 31 March 2008 and 2009 is in respect of the defined benefit element

of the Scheme only. Care should be taken when comparing with disclosures earlier than last year as the historical practice was to include the defined contribution section.

12 Pension arrangements – continued

A full actuarial valuation was carried out as at 30 September 2005 which revealed a funding shortfall of £10,283,000. An agreement has been reached with the trustees for the Company to make additional contributions of £900,000 a year for a period of 10 years, increasing at 5% per year, to eliminate this shortfall.

The pension cost for the defined benefit scheme was £243,000 (2008: £276,000). The pension costs for the defined benefit pension scheme are treated in accordance with FRS 17.

The following elements are charged to the SOFA:

- the service cost of pension provision relating to the period, together with the cost of any benefits relating to past service (allocated to staff costs);
- the net return on financing which is a charge equal to the increase in the present value of the Scheme liabilities and a credit equivalent to the Companies' long-term expected return on assets (allocated to interest payable); and
- the actuarial gain or loss on the schemes assets and liabilities (allocated to other recognised gains and losses)

The difference between the market value of the assets of the scheme and the present value of accrued pension liabilities is shown as an asset or liability on the balance sheet. In preparation for the implementation of Financial Reporting Standard No 17 (FRS 17) reporting requirements, the actuarial valuation was updated to 31 March 2009 by a qualified independent actuary. The major assumptions used by the actuary for the purposes of this statement were:

	At 31/3/2009	At 31/3/2008	At 31/3/2007
	%	%	%
Rate of increase to guaranteed pensions in payment	3.00	3.00	3.00
Rate of increase of deferred pensions	5.00	5.00	5.00
Discount rate	6.70	6.70	5.40
Inflation assumption	3.00	3.50	3.00
Life expectancy	S1 tables projected by year of birth using the medium cohort and a 1% pa underpin to future improvements	00 tables projected by year of birth using the medium cohort and a 1% pa underpin to future improvements	00 tables projected by year of birth using the medium cohort and a 1% pa underpin to future improvements

12 Pension arrangements – continued

The amounts recognised in the balance sheet and the expected rates of return for scheme assets under this valuation were:

	Expected long-term rate of return at 31/3/2009 %	Fair value of assets at 31/3/2009 £000	Expected long-term rate of return at 31/3/2008 %	Fair value of assets at 31/3/2008 £000	Expected long-term rate of return at 31/3/2007 %	Fair value of assets at 31/3/2007 £000
Equities	7.50	5,769	7.50	6,450	7.50	5,657
Bonds	5.00	2,156	5.50	2,345	4.80	2,732
Other	3.00	70	5.25	85	5.25	252
Total fair value of assets		7,995		8,880		8,641
Present value of scheme liabilities		(14,766)		(13,936)		(16,212)
Deficit in the scheme		<u>(6,771)</u>		<u>(5,056)</u>		<u>(7,571)</u>
Amounts in the balance sheet						
Liabilities		(6,771)		(5,056)		(7,571)
Assets		-		-		-
Net liability		<u>(6,771)</u>		<u>(5,056)</u>		<u>(7,571)</u>

Scheme assets are taken at bid-value as at 31 March 2009 and mid-value for earlier years. Scheme assets as at 31 March 2008 and 31 March 2007 have not been restated from mid-market to bid values.

Effect on the Consolidated Statement of Financial Activities

The effect on the Consolidated Statement of Financial Activities for the year to 31 March 2009 was as follows:

	2009 £'000	2008 £'000
Current service cost	-	-
Past service cost	-	-
Expected return on pension scheme assets	688	596
Interest on pension scheme liabilities	(931)	(872)
Total amount charged within net incoming / (outgoing) resources	(243)	(276)
Actuarial (loss)/gain	(2,767)	1,891
Total amount (charged)/credited to the Statement of Financial Activities	<u>(3,010)</u>	<u>1,615</u>

The Company expects to contribute £922,250 to the defined benefit pension scheme for the coming year.

The cumulative total of recognised actuarial gains and losses is £6,426,000 as at 31 March 2009 (2008: £3,659,000)

12 Pension arrangements – continued

Analysis of the amount disclosed as actuarial gains and losses on defined benefit pension scheme:

	2009	2008
	£'000	£'000
Actual return less expected return on pension scheme assets	(2,790)	(1,139)
Experience gains and (losses) arising on scheme liabilities	-	0
Changes in assumptions underlying the present value of the scheme liabilities	23	3,030
Actuarial (loss)/gain recognised	(2,767)	1,891

Changes in the fair value of the scheme assets are as follows:

	2009	2008
	£000	£000
Opening fair value of scheme assets	8,880	8,641
Expected return	688	596
Actuarial gain	(2,790)	(1,139)
Employer contributions	1,295	900
Employee contributions	-	-
Benefits paid	(78)	(118)
Fair value of scheme assets at the year end	7,995	8,880

Changes in the present value of the defined benefit obligation are as follows:

	2009	2008
	£000	£000
Opening defined benefit obligation	(13,936)	(16,212)
Service cost	-	-
Interest cost	(931)	(872)
Employee contributions	-	-
Actuarial loss	23	3,030
Benefits paid	78	118
Defined benefit obligation at end of year	(14,766)	(13,936)

The major categories of scheme assets as a percentage of total Scheme assets are as follows:

	2009	2008
Equities	70%	73%
Bonds	27%	26%
Cash	3%	1%
	<u>100%</u>	<u>100%</u>

The fair value of the scheme assets did not include any property occupied by, or other assets used by, the group, nor did it include any of the group's own financial instruments.

	2009	2008
	£000	£000
The actual return on the scheme assets in the year	(2,102)	(543)

The following table sets out the history of experience gains and losses:

The amounts for the current and previous periods are as follows:

	2009	2008	2007	2006	2005
	£000	£000	£000	£000	£000
Defined benefit obligation	(14,766)	(13,936)	(16,212)	(16,566)	(25,264)
Scheme assets	7,995	8,880	8,641	7,294	18,349
Surplus / (deficit)	(6,771)	(5,056)	(7,571)	(9,272)	(6,915)
Experience adjustments on scheme liabilities	23	3,030	1,042	(1,887)	(176)
Experience adjustments on scheme assets	(2,790)	(1,139)	397	(546)	(96)

As detailed above, the Group operates a defined contribution pension scheme for which the pension cost charge for the year totalled £1,453,000 (2008: £763,000). Contributions outstanding at the year end totalled £107,000 (2008: £72,000).

13 Interest payable and similar charges

	2009	2008
	£'000	£'000
Group interest payable and similar charges		
on bank loans and overdrafts	361	462
on pension finance costs	243	276
on finance leases	121	138
	<u>725</u>	<u>876</u>

14 Taxation

Amnesty International Limited is liable to corporation tax on investment income received during the year. The Company normally pays all of this income to Amnesty International Charity Limited in the form of a donation under Gift Aid. This year a tax charge of £1,000 (2008: £14,000) arose on investment income not covered by the donation during the last financial year. EDAI is liable to tax on any surplus in accordance with Spanish tax law and paid £nil (2008: £nil).

15 Net incoming/(outgoing) resources

The Group's net incoming/(outgoing) resources are arrived at after charging/(crediting):

	2009	2008
	£'000	£'000
Depreciation of tangible fixed assets	1,284	1,283
Profit on disposal of tangible fixed assets	(8)	-
Foreign exchange losses	166	595

AUDITORS REMUNERATION

	2009	2008
	£'000	£'000
Fees payable to the company's auditors for the audit of the company's annual accounts	96	104
Fees payable to the company's auditors for other services to the group		
- The audit of the company's subsidiaries pursuant to legislation	14	12
Total audit fees	110	116
Tax services	-	79
Other services	36	-
Total non-audit fees	36	79

16 Tangible fixed assets

Movements on the fixed assets during the year were:

Group	Freehold land and buildings	Leasehold land and buildings	Leasehold improvements	Office furniture and equipment	Computer equipment	Motor vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost							
At 1 April 2008 as previously reported	23,770	-	-	4,384	2,033	37	30,224
Prior period restatement	-	-	-	-	267	-	267
At 1 April 2008 as restated	23,770	-	-	4,384	2,300	37	30,491
Reclassification	(141)	196	23	(107)	30	(1)	-
Currency revaluation	38	97	17	27	5	-	184
Additions	361	-	-	36	229	-	626
Disposals	-	-	-	(9)	(134)	-	(143)
At 31 March 2009	24,028	293	40	4,331	2,430	36	31,158
Depreciation							
At 1 April 2008 as previously reported	4,833	-	-	1,894	1,415	27	8,169
Prior period restatement	-	-	-	-	187	-	187
At 1 April 2008 as restated	4,833	-	-	1,894	1,602	27	8,356
Reclassification	16	17	18	(99)	48	-	-
Currency revaluation	14	23	15	26	2	-	80
Charge for the year	431	5	6	406	431	5	1,284
Depreciation on disposals	-	-	-	(7)	(133)	-	(140)
At 31 March 2009	5,294	45	39	2,220	1,950	32	9,580
Net book value							
At 31 March 2009	18,734	248	1	2,120	471	4	21,578
Net book value							
At 31 March 2008 as previously reported	18,937	-	-	2,490	618	10	22,055
At 31 March 2008 as restated	18,937	-	-	2,490	698	10	22,135

Certain items have been reclassified from freehold land and buildings and office furniture and equipment captions to leasehold land and buildings, leasehold improvements and computer equipment captions in the current financial year.

16 Tangible fixed assets - continued

Net movement in funds for the year totalled £1,007,000 which includes resources expended on acquisition of functional tangible fixed assets of £783,000 and resources obtained from the disposal of functional tangible fixed assets of £7,000. The net movement in funds for the year freely available for future activities (not designated as held in the form of functional fixed assets) totalled £1,484,000.

Company	Freehold land and buildings £'000	Office furniture and equipment £'000	Computer equipment £'000	Motor vehicles £'000	TOTAL £'000
Cost					
At 1 April 2008 as Prior period restatement	23,311 -	4,246 -	1,999 258	37 -	29,593 258
At 1 April 2008 as restated	23,311	4,246	2,257	37	29,851
Additions	361	35	231	-	627
Disposals	-	(1)	(120)	-	(121)
At 31 March 2009	23,672	4,280	2,368	37	30,357
Depreciation					
At 1 April 2008 as Prior period restatement	(4,729) -	(1,777) -	(1,396) (187)	(27) -	(7,929) (187)
At 1 April 2008 as restated	(4,729)	(1,777)	(1,583)	(27)	(8,116)
Charge for the year	(429)	(400)	(426)	(5)	(1,260)
Depreciation on	-	-	120	-	120
At 31 March 2009	(5,158)	(2,177)	(1,889)	(32)	(9,256)
Net book value					
At 31 March 2009	18,514	2,103	479	5	21,101
Net book value					
At 31 March 2008 as previously reported	18,582	2,469	603	10	21,664
At 31 March 2008 as restated	18,582	2,469	674	10	21,735

See note 21 for encumbrances.

16 Tangible fixed assets - continued

Assets held under finance leases

Included in both the Group and Company schedules above are the following assets held under finance leases:

	Office furniture & equipment		Computer equipment	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Net book value of leased assets	<u>477</u>	<u>957</u>	<u>83</u>	<u>158</u>
Depreciation charged in year	<u>480</u>	<u>481</u>	<u>75</u>	<u>175</u>

17 Intangible assets

In the current financial year, software licences previously presented as intangible fixed assets have been reclassified as tangible fixed assets, as this presentation more appropriately reflects the nature of these assets.

18 Investments in subsidiaries

Investments comprise:		Percentage Ownership	Cost at 31/3/09 £'000	Cost at 31/3/08 £'000
Editorial Amnistía Internacional, S.L. sociedad unipersonal	(EDAI)	100	19	19
Amnesty International Asia-Pacific Regional Office Limited	(AIAPROL)	100	1	1
			<hr/>	<hr/>
			20	20

Investments comprise the purchase cost, less any impairment in value, as recorded in the financial statements of Amnesty International Limited of the share capital of each subsidiary company.

Editorial Amnistía Internacional, S.L. sociedad unipersonal, a company incorporated in Spain, was formed in 1986 for the purpose of translating Amnesty International publications into Spanish and printing, publishing and distributing translated works and other publications within Spanish speaking countries.

Amnesty International Asia-Pacific Regional Office Limited, a company incorporated in Hong Kong, was formed in 1990 for the purpose of organising the local copying and distribution of Amnesty International publications. It also serves as a base for research and development activities.

Amnesty Human Rights Foundation Limited (AHRFL) is a UK company limited by guarantee and thus there is no investment. However AHRFL is effectively controlled by Amnesty International Limited and is therefore treated as a subsidiary.

A summary of incoming resources, resources expended, assets, liabilities and funds for the subsidiaries is presented below:

	As at 31 March 2009		Total funds	Incoming resources	For the year ended 31 March 2009		
	Total assets	Total liabilities			Resources expended	Other recognised gains and losses	Net incoming/outgoing resources
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
EDAI	485	(148)	337	839	(837)	48	50
AIAPROL	335	(47)	288	493	(474)	78	97
AHRFL	537	(562)	(25)	394	(245)	-	149

19 Stock

Group	2009 £'000	2008 £'000
Finished goods	22	17
Company	2009 £'000	2008 £'000
Finished goods	-	8

20 Debtors

Amounts shown as debtors falling due after one year comprise:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Amounts due from Sections	240	946	240	946
Provision against amounts due from Sections	-	(166)	-	(166)
	240	780	240	780

Amounts shown as debtors falling due within one year comprise:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Amount due from AHRFL	-	-	560	771
Provision against amount due from AHRFL	-	-	-	(771)
Amounts due from Sections	4,296	1,717	4,296	1,717
Provision against amounts due from Sections	(974)	(83)	(974)	(83)
Other debtors	627	1,260	543	600
Prepayments and accrued income	616	125	585	125
	4,565	3,019	5,010	2,359

The amounts due from sections include loans to sections. Some loans are interest bearing, with rates based on UK base rate, and all have individual repayment schedules ending from within the next financial year to during 2011.

21 Creditors: amounts falling due within one year

Amounts shown as creditors falling due within one year comprise:

	Group		Company	
	2009 £'000	2008 £'000 As restated	2009 £'000	2008 £'000 As restated
Bank loans and overdrafts	1,203	1,531	1,157	1,531
Other loans (from Sections)	856	1,100	856	1,100
Trade creditors	925	806	925	806
Lennartz accounting VAT amount	164	123	164	123
Obligations under finance leases	450	553	450	553
Prepaid grant from AICL	918	-	918	-
Prepaid contributions from Sections	1,464	1,617	1,464	1,617
Taxation and social security	476	435	476	435
Other creditors	296	716	287	297
Accruals	1,642	936	1,634	1,256
	8,394	7,817	8,331	7,718

The movement on the deferred contributions from Sections for both the Group and the Company is as follows:

	2009 £'000	2008 £'000 As restated
Deferred contributions from Sections balance at 1 April	1,617	1,272
Income received	41,228	32,439
Income released to statement of financial activities	(41,381)	(32,094)
Deferred contributions from Sections balance at 31 March	1,464	1,617

EDAI has a mortgage with Banco Central Hispanoamericano, S.A. for the purchase of its offices. The €210,350 (£140,000) loan was taken out on 14 April 1999 for a period of 12 years. The loan liability as at 31 March 2009 totals £33,077 (2008:£45,933). Interest is payable at MIBOR (Madrid Interbank Offered Rate) plus 0.75%, revised on the anniversary of the loan and was 5.5% at the year end (See also note 19). The book value of the office premises totals €253,000 (£235,000) as at 31 March 2009 and hence the proportion of the mortgage to the value of the asset mortgaged is 59.57%.

The Company has a revolving credit line of £1,750,000 with HSBC Bank plc. This facility has been secured by way of a charge against the freehold properties at 45-47 Roseberry Avenue and 1-7 and 28-37 Easton Street. At the year-end £Nil was drawn down on this facility (2008: £Nil).

During the year repayments on the facility to finance the refurbishment project were made. The facility is secured against the value of the properties. At the year end the balance of this facility was £2,665,000 (2008: £3,835,000). (See also note 22)

In 2007 a repayment of £1,368k was obtained in relation to the refurbishment of the buildings, under what are known as the Lennartz accounting rules. This VAT is repayable in equal instalments and is due to be fully repaid by August 2018 (See also note 22).

22 Creditors: amounts falling due after more than one year

Amounts shown as creditors falling due after more than one year comprise:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Bank loans	1,508	2,694	1,508	2,655
Other loans (from Sections)	1,328	1,140	1,328	1,140
Lennartz accounting VAT amount	1,176	1,030	1,175	1,030
Obligations under finance leases	111	561	111	561
	4,123	5,425	4,123	5,386

The interest rate on the bank loan is 1.5% over the bank's Base Rate. The bank loan is repayable as follows:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Within one year	1,203	1,531	1,157	1,531
Between two and five years	1,508	2,694	1,508	2,694
After five years	-	-	-	-
	2,711	4,225	2,665	4,225

The security for the bank loan is a legal charge given by the Company on freehold properties at 28 -37 and 1-7 Easton Street, London; 45-47 Roseberry Avenue and 25, 26, and 27 Easton Street, London.

The loans from sections are all unsecured and interest bearing at fixed rates ranging from 3% to 6% or variable at 1% above UK base rate. The loans are scheduled for repayment at different times, some after one year and some between two and six years.

VAT is repayable as follows:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Within one year	164	123	164	123
Between two and five years	656	303	656	303
After five years	520	727	520	727
	1,340	1,153	1,340	1,153

23 Provisions

Group

	Restructuring £'000	Other £'000	TOTAL £'000
At 1 April 2008 as previously reported	-	-	-
Prior period restatement	359	961	1,320
At 1 April 2008 as restated	359	961	1,320
Charged to the statement of financial activities	-	369	369
Utilisation of provision	(82)	-	(82)
At 31 March 2009	<u>277</u>	<u>1,330</u>	<u>1,607</u>

The provisions for restructuring and other liabilities as at 1 April 2008 have been restated (previously reported as accruals and other creditors) as this presentation more appropriately reflects the uncertainty, both with regards to timing and the amount, of future expenditure required to settle these obligations.

Company

	Restructuring £'000	Other £'000	TOTAL £'000
At 1 April 2008 as previously reported	-	-	-
Prior period restatement	359	961	1,320
At 1 April 2008 as restated	359	961	1,320
Charged to the statement of financial activities	-	333	333
Utilisation of provision	(77)	-	(77)
At 31 March 2009	<u>282</u>	<u>1,294</u>	<u>1,576</u>

The provisions for restructuring and other liabilities as at 1 April 2008 have been restated (previously reported as accruals and other creditors) as this presentation more appropriately reflects the uncertainty, both with regards to timing and the amount, of future expenditure required to settle these obligations.

Restructuring Provision

The restructuring provision relates to employee severance costs to be incurred as part of the re-organisation of certain departments of Amnesty International Limited. It is expected that the majority of this expenditure will be incurred in the next 12 months.

Other Provisions

The other provision balance as at 31 March 2009 relates to the provision for holiday pay (Group: £1,330,000, Company: £1,294,000)

The provision for holiday pay represents present obligations resulting from employees' services provided to the balance sheet date, calculated based upon remuneration rates that Amnesty International Limited expects to pay and which are expected to be settled within 12 months of the balance sheet date.

24 Share capital and funds

GROUP	Unrestricted funds £'000	Restricted funds £'000	Total
Fund balances at 31 March 2009 are represented by:			
Tangible fixed assets	21,578	-	21,578
Current assets	8,339	1,160	9,499
Current and long term liabilities and provisions	(14,121)	-	(14,121)
Pension liability	(6,771)	-	(6,771)
Total net assets at 31 March 2009	9,025	1,160	10,185

COMPANY	Unrestricted funds £'000	Restricted funds £'000	Total
Fund balances at 31 March 2009 are represented by:			
Tangible fixed assets	21,121	-	21,121
Current assets	8,637	510	9,147
Current and long term liabilities and provisions	(14,027)	-	(14,027)
Pension liability	(6,771)	-	(6,771)
Total net assets at 31 March 2009	8,960	510	9,470

Group Restricted funds

The restricted funds are funds given for specific purposes. The movements on the restricted funds during the year were as follows:

	1 April 2008 £'000	Income £'000	Expenditure £'000	31 March 2009 £'000
NRK(Norwegian Broadcasting Corporation)				
Telethon Fund	97	-	97	-
REAP(Rights-Education-Action Program)	13	11	24	-
Open Society	-	9	-	9
MacArthur Foundation	-	80	62	18
Nicolas Cage	9	-	-	9
Development/International Mobilization Fund	544	-	544	-
Human Rights Defenders Placement Fund	10	-	-	10
Kampala Human Rights Defenders	(2)	-	7	(9)
Major Projects: Standing Fund from Sections	849	1	843	7
AIUSA – War on Terror	15	-	22	(7)
Denmark – War on Terror	78	-	78	-
Dutch Special Program on Africa	4	-	-	4
Relief Fund	(25)	22	46	(49)
Human Rights Foundation – Make Some Noise	599	394	245	748
Ai Denmark	-	194	163	31
AI France	-	335	134	201
AI Netherlands	-	77	52	25
OAK Foundation	-	5	5	-
AI Spain	-	34	34	-
AI Sweden	-	130	88	42
AI Switzerland	-	120	108	12
Vanguard Charitable Endowment	-	126	17	109
AI Charity	-	9,199	9,199	-
	2,191	10,737	11,768	1,160

24 Share capital and funds - continued

NRK

The Group has delivered projects funded by the Norwegian Broadcasting Company (NRK) since 2000. This fund is considered restricted as it may only be used to fund projects meeting the following four criteria:

1. Human rights education with the objective of creating a local human rights culture
2. Developing and strengthening local human rights activism
3. Protecting human rights defenders
4. Providing regional resource centres to support Amnesty International structures and other human rights NGOs

The Group successfully completed the final year of these NRK funded projects in the current financial year.

AI Norway (REAP)

The group received funds from the AI Norway Section during the year totalling £11,000. This fund is considered restricted as it may only be used for the Amnesty International Human Rights Defenders in Moscow Project.

MacArthur Foundation

The group received funds from the MacArthur Foundation during the year totalling £80,000. This fund is considered restricted as it may only be used to fund Amnesty International's Moscow Office.

International Mobilization Fund

The purpose of this fund is to support AI sections and structures and related bodies to build and strengthen the international human rights constituency in the global South and East and carry out effective actions that will impact on the human rights situations around the world and hence this fund is considered restricted.

Kampala Human Rights Defenders

The group receives funds from various Amnesty International Sections to be used solely for provision of relief to needy victims of breaches of human rights. The fund balance is in deficit as at 31 March 2009 as resources expended in the current year exceeded incoming resources due to the high level of activity in the current year. The deficit balance of the fund is expected to be recovered by income received in the future.

AIUSA – War on Terror

The group receives funds from the AI USA Section to be used solely for the Amnesty International Counter Terror With Justice Campaign. The fund balance is in deficit as at 31 March 2009 as resources expended in the current year exceeded incoming resources due to high level of activity in the current year. The deficit balance of the fund is expected to be recovered by income received in the future.

Major Projects

The group received funds from various Amnesty International Sections during the year totalling £1,000. This fund is considered restricted as it may only be used to fund Amnesty International major project campaigns such as Crisis Response, Arms Control, Stop Violence Against Women and War on Terror.

24 Share capital and funds - continued

Relief Funds

The group received funds from the AI Canada Section during the year totalling £22,000. This fund is considered restricted as it may only be used to provide relief assistance to prisoners of conscience or victims of other serious human rights violations who have not used or advocated violence. The fund balance is in deficit as at 31 March 2009 as resources expended in the prior year exceeded incoming resources due to the high level of activity in the current year. The deficit balance of the Relief Fund is expected to be recovered by income received in the future.

Human Rights Foundation

The group received funds from Amnesty Human Rights Foundation during the year totalling £394,000. This fund is considered restricted as it may only be used for the advancement of Amnesty International's Universal Declaration of Human Rights Campaign by lobbying for the speedy deployment of a peacekeeping force to Darfur and the funds and equipment to support the mission and the arrest of Sudanese officials indicted for war crimes by the International Criminal Court ("the Darfur Project").

AI Denmark

The group received funds from the AI Denmark Section during the year totalling £194,000. This fund is considered restricted as it may only be used to fund the work of the International Mobilisation Trust.

AI France

The group received funds from the AI France Section during the year totalling £335,000. This fund is considered restricted as it may only be used for certain Amnesty International Projects (Economic Relations, Georgia Crisis, Georgia Economic and Social Relations and Zimbabwe Human Rights Defenders) and to fund the Moscow Office.

AI Netherlands

The group received funds from the AI Netherlands Section during the year totalling £77,000. This fund is considered restricted as it may only be used for the Amnesty International Access to Economic, Social and Cultural Rights for Roma Project and to fund the Special Advisor for Africa.

AI Sweden

The group received funds from the AI Sweden Section during the year totalling £130,000. This fund is considered restricted as it may only be used to fund the work of the International Mobilisation Trust and for Human Rights Relief programmes.

AI Switzerland

The group received funds from the AI Switzerland Section during the year totalling £120,000. This fund is considered restricted as it may only be used for certain Amnesty International Projects (Columbia Economic Actors and Zimbabwe Human Rights Defenders) and to fund the work of the International Mobilisation Trust.

Vanguard Endowment

The group received funds from the Vanguard Endowment Trust during the year totalling £126,000. This fund is considered restricted as it may only be used to fund Amnesty International's Lesbian, Gay, Bisexual and Transgender programme.

AI Charity

The group received funds from the Charity during this year for work performed by the Company on behalf of the Charity (see note 10). This fund is considered restricted as it may only be used to fund charitable activities.

25 Finance and operating leases

Finance lease commitments comprise obligations payable:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Within one year	450	553	450	553
Within two to five years	110	561	110	561
	<u>560</u>	<u>1,114</u>	<u>560</u>	<u>1,114</u>

The total rentals under operating leases, charged as an expense in the Statement of Financial Activities, are disclosed below:

	Group		Company	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Land and buildings	48	65	-	-
Other	53	62	53	62
	<u>101</u>	<u>127</u>	<u>53</u>	<u>62</u>

Commitments under operating leases to pay rentals during the year following the year of these accounts for the Group are given in the table below, analysed to the period in which the lease expires:

Group	2009		2008	
	Land & buildings	Other	Land & buildings	Other
	£'000	£'000	£'000	£'000
Expiring during the next year	48	-	-	-
Expiring during years 2 to 5	-	-	65	-
Expiring thereafter	-	-	-	-
	<u>48</u>	<u>-</u>	<u>65</u>	<u>-</u>

The company held no commitments under operating leases as at 31 March 2009 (2008: £nil).

26 Capital and other commitments

At 31 March 2009 the Group and Company had no commitments for future capital expenditure not already provided in the financial statements (2008: £Nil for Group and Company).

26 Capital and other commitments - continued

The Group provides support to AI Country Sections in the global South and East through the provision of grants for research, publications and campaigning activities. At the balance sheet date the charity had conditional grant commitments that have not been accrued in the accounts as the criteria relating to payment in subsequent years have not been met, as follows:

Section	TOTAL (£)
AI Algeria	57,639
AI Argentina	190,567
AI Benin	60,824
AI Burkina Faso	34,250
AI Chile	159,347
AI Cote D'Ivoire	63,500
AI Croatia PFG	109,160
AI Czech Republic	83,755
AI Faroe Islands	49,158
AI Ghana PFG	58,666
AI Hungary	69,756
AI Israel	257,842
AI Kenya	166,200
AI Mali	87,231
AI Mauritius	74,138
AI Mexico	138,641
AI Moldova	158,972
AI Nepal	130,891
AI Paraguay	151,120
AI Peru	101,733
AI Philippines	140,132
AI Poland	128,415
AI Puerto Rico	40,816
AI Senegal	66,096
AI Sierra Leone	85,660
AI South Korea	65,045
AI Togo	68,485
AI Tunisia	54,380
AI Turkey	215,258
AI Ukraine	78,300
AI Uruguay	64,344
AI Venezuela	215,324
AI Zimbabwe	93,566
	<u>3,519,211</u>

All commitments are payable within twelve months.

27 Related Party Transactions

As described in the report of the directors and note 1 above, the Company is funded by Sections in the worldwide Amnesty International movement. The Company also has arrangements with Sections, the Amnesty International Charity Limited and the Company's subsidiaries on an arm's length basis. The transactions with Sections and the Amnesty International Charity Limited during the year, and the balances due to or from them at the year end, are disclosed in the relevant notes to the financial statements. International Executive Committee members are provided with advances to cover travel and other expenses incurred on behalf of Amnesty International. The aggregated value of unspent balances of these advances outstanding at 31 March 2009 amounted to £1,089 (2008: £1,434).

Unsecured 0% loans were made to certain directors of Amnesty International during the financial year ended 31 March 2009 or subsisted during the year. These loans are separately disclosed in note 11, Employees and Directors, to the financial statements.

28 Cash flow information

Reconciliation of net movement in funds to net cash inflows from operating activities

	2009 £'000	2008 £'000
Net movement in funds	1,007	(1,020)
Currency translation difference	(106)	-
Depreciation	1,284	1,283
Gain on disposal of fixed assets	(5)	(1)
(Increase)/decrease in stocks	(5)	3
Increase in debtors	(1,003)	(1,680)
Increase in creditors	1,342	2,034
Increase in provisions	287	-
Increase/(decrease) in pensions liability	1,715	(624)
Investment income	(126)	(203)
Interest payable	482	600
Taxation	1	14
	<hr/>	<hr/>
Net cash inflow from operating activities	<u>4,873</u>	<u>406</u>

Reconciliation of net cash flow to movement in net funds/(deficit)

	2009 £'000	2008 £'000
Increase in cash and cash equivalents in the year	2,171	271
Cash inflow from increase in debt and lease financing	1,552	2,069
Cash outflow from increase in liquid resources	-	(3,250)
Change in net funds resulting from cash flows	<hr/> 3,723	<hr/> (910)
New finance leases	-	(511)
Translation differences	-	485
Movement in net funds	<hr/> 3,723	<hr/> (936)
Net deficit at 1 April	<hr/> (3,647)	<hr/> (2,711)
Net funds/(deficit) at 31 March	<hr/> <u>76</u>	<hr/> <u>(3,647)</u>

28 Cash flow information - continued

Analysis of net funds/(deficit)

	2008 £'000	Cash flow £'000	2009 £'000
	As restated		
Cash in hand, at bank	2,845	1,830	4,675
Overdrafts	(351)	341	(10)
		2,171	
Debt due after one year	(3,724)	1,040	(2,684)
Debt due within one year	(1,303)	(41)	(1,344)
Finance leases due after one year	(561)	450	(111)
Finance leases due within one year	(553)	103	(450)
		1,552	
Total	(3,647)	3,723	76