

**Amnesty International Irish  
Section Company Limited by Guarantee**

**Reports and Financial Statements  
for the financial year ended  
31 December 2017**

*CRO Registered No: 432452*

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

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**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

**DIRECTORS, NATIONAL BOARD AND OTHER INFORMATION**

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**DIRECTORS**

David White	Chairperson
Brid Cannon	Vice Chairperson
Mary Quinn	Honorary Secretary
James Kelly	Honorary Treasurer
Sadhbh Sheeran	Youth Secretary
Donal Prior	
Cliona O'Farrelly	
Shane Darcy	
Niall Cowley	

**COMPANY SECRETARY**

James Kelly

**EXECUTIVE DIRECTOR**

Colm O'Gorman

**INDEPENDENT AUDITORS**

Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2

**REGISTERED OFFICE**

Seán MacBride House  
48 Fleet Street  
Dublin 2

**PRINCIPAL BANKER**

Bank of Ireland  
College Green  
Dublin 2

**SOLICITORS**

Drumgoole Solicitors  
102 Upper Drumcondra Road  
Drumcondra  
Dublin 9

Orpen Franks Solicitors  
28/30 Burlington Road  
Dublin 4

**COMPANY NUMBER**

432452

## **AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT**

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The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2017. The financial statements have been prepared in accordance with the Small Companies Regime of the Companies Act 2014.

#### **PRINCIPAL ACTIVITIES**

Founded in 1962, Amnesty International Irish Section Company Limited by Guarantee ("Amnesty International Ireland") is the country's largest human rights organisation with over 20,000 members and supporters. We are part of a global movement of more than 7 million people who campaign for a world where human rights are enjoyed by all. We reach almost every country in the world and have:

More than 2 million members and supporters who drive forward our fight for rights and;  
More than 5 million activists who strengthen our calls for justice.

Our vision is for every person to enjoy all the rights enshrined in the Universal Declaration of Human Rights and other international human rights standards.

In pursuit of this vision Amnesty International undertakes research and action focused on preventing and ending grave human rights abuses. The organisation is independent of any political ideology, economic interest or religion. We do not support or oppose any government or political system. Our sole concern is the protection of the fundamental human rights guaranteed to each one of us by the Universal Declaration of Human Rights. We are a democratic organisation where our members set our policies and strategies. At a national level our members make key decisions on strategy and organisational focus at Annual Conference every year and elect a National Board to run the organisation. Our National Board appoints an Executive Director to run the organisation at an operational level.

At the global level, our International Board takes the major decisions for the global movement and sets policy. It is elected by an International Council meeting held every two years attended by representatives from every national section. The Council elects an International Board to govern the International Movement on its behalf. The International Board appoints a Secretary General to run our head office, the International Secretariat (IS), based in London and in regional hub offices across the globe.

Amnesty International, as a membership-based organisation, observes a formal system of accountability as set out in the organisations constitution, which can be viewed on [www.amnesty.ie](http://www.amnesty.ie).

We are also committed to meeting best practice standards in operational and governance excellence, public reporting and transparency.

We seek to comply fully, for example, with public standards for financial reporting and with the International Non-Governmental Organisations' (INGO) Accountability Charter and the Governance Code for the Community Voluntary and Charitable Sector in Ireland. Although not a charity, Amnesty International Ireland is committed to achieving the standards outlined for best practice in the Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the public. In line with our global movements Core Standards and relevant Irish law, the organisation has put in place internal whistleblowing policy and protocols.

However, it is work for and with individuals whose rights are at risk that lays at the heart of our mission and so it is to them that we owe our deepest accountability.

Methodologies such as impact assessment and stakeholder's analysis enable us to ensure Amnesty International is delivering real and positive change for those people for whom we work.

At the heart of Amnesty International is a simple idea: that we are at our most powerful when we stand together for human rights. We work together in many different ways, so that all our supporters can be involved, wherever they live and whatever their age, background or skills.

## **AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT (CONTINUED)**

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#### **PRINCIPAL ACTIVITIES (CONTINUED)**

Amnesty International Ireland is headquartered in Fleet Street, Dublin 2.

Amnesty International Ireland has experienced significant membership growth in the past year, with 6,594 people signing up to join the organisation in 2017. We have more than one hundred member groups around the country, comprising of local activist groups, school's groups and college and university societies.

A total of 355,493 individual actions were taken by Amnesty International Ireland members, supporters and activists across the full range of our campaigns. Some 15,744 activists worked with us on those campaigns.

In 2017, as a national section of the Global Amnesty International Movement, Amnesty International Ireland worked on a range of global campaigns including:

- The protection of individuals at risk of grave human rights violations
- Seeking the freedom of Prisoners of Conscience
- Abolition of the death penalty
- I Welcome: Rights of Migrants, Refugees and Asylum Seekers
- Brave: Protecting Human Rights Defenders and Civil Society Freedoms

At the national level we also worked on a range of issues and campaigns, including:

- It's Time: Sexual and Reproductive Rights in Ireland
- Promotion of Ireland's domestic human rights compliance
- Human Rights Education

This was a year of intensive work for our It's Time campaign building and consolidating the political will that culminated in a government commitment to hold a referendum on the removal of the Eighth Amendment from Ireland's Constitution. Throughout 2017, our research and advocacy helped secure solid recommendations the Citizens' Assembly and Oireachtas Joint Committee on the Eighth Amendment on future abortion law and policy. Our activism helped us maintain the political momentum so that this roadmap for constitutional and legislative reform was ultimately accepted by the government. Our polling also demonstrated to the government that this was what the Irish public wanted. Indeed, in early 2018, the referendum on the Eighth Amendment was passed by overwhelming majority, and the government will soon publish legislation broadly in line with what we had recommended to the Citizens' Assembly.

It was quite a challenging year for working on refugee rights issues in general, from the actions of Trump administration in the US, to EU policies in the Central Med and deals with Libya and Afghanistan, to the ongoing policies of the Australian government, and the Rohingya crisis in Myanmar/Bangladesh. But we had successes in this area. In March 2017, the Serbian government wrote to Amnesty confirming there was a commitment to accommodate the more than one thousand refugees and migrants in desperate need of accommodation, food and healthcare. Over a thousand refugees and migrants were being exposed to disease and inhuman living conditions by the Serbian authorities who had failed to provide accommodation, food and healthcare to them. They were forced to endure the extreme cold winter temperatures by lighting fires and squatting in derelict warehouses in the capital. Unaccompanied children represented a quarter of the population in the warehouses.

In late August 2017 we received the good news that four of families who were held in immigrant detention in Berks County Residential Center in Pennsylvania had been released. On 17 August, four-year-old Carlos and 16-year-old Michael along with their mothers, Lorena and Maribel (all names changed to protect their identities), were ordered released by an immigration judge after nearly 700 days in detention. This followed the release of two other young boys and their mothers held in Berks for over 22 months on 7 and 14 August.

**PRINCIPAL ACTIVITIES (CONTINUED)**

Our work on individual cases also saw some big successes in 2017. In October, Ibrahim Halawa, the 21-year-old Irish citizen detained for more than four years in an Egyptian prison, finally returned home following his acquittal of all charges in a court in Egypt on month earlier. Ibrahim was found not guilty to all of the charges brought against him. Amnesty International has declared Ibrahim a Prisoner of Conscience, based on its own eye-witness evidence that he could not have carried out the violent acts he is accused of. He was arrested and arbitrarily detained solely for peacefully exercising his right to freedom of expression and freedom of assembly.

In October we also welcomed the release of Amnesty International's Executive Director in Turkey, Idil Eser, who spent more than four months in prison along with nine other human rights defenders on ludicrous terror-related charges. Taner Kiliç, the Chair of Amnesty International Turkey was also imprisoned in 2017, having been arrested as part of a widespread crack down on human rights defenders in Turkey. Taner remained in prison until he was finally freed on bail in August 2018, having spent a total of fourteen months in prison. He still faces serious charges, all because of his human rights work. His case is an example of the risks faced by those work to defend human rights right across the world.

US whistle-blower Chelsea Manning walked free in May, after her 35-year prison sentence was cut short by outgoing President Barack Obama. Journalist Muhammad Bekzhanov was released in February after spending 17 years in prison in Uzbekistan. One of the world's longest held journalists, he was supported by thousands around the world as part of Amnesty International's Write for Rights campaign in 2015 and our Stop Torture campaign. These are just some examples of how our efforts in this area helped protect human rights defenders, free prisoners of conscience and protect people and communities at risk of human rights violations.

In November 2017, Amnesty International Ireland was notified by the Standards in Public Office Commission (SIPO), that a grant it had received from the Open Society Foundations was a prohibited donation under the Electoral Act 1997 as amended. The organisation was instructed by SIPO to return the grant. This was despite an earlier decision in respect of the same grant by SIPO in October 2016 to the contrary. The grant in question had been made to Amnesty for its campaign for a human rights compliant framework for abortion in Ireland. The funded campaign ran from January 2016 to December 2017. The objectives of the campaign included increasing political support for holding a referendum on the Eighth Amendment to the Constitution and providing a human rights compliant abortion framework. Upon receiving a request for information from SIPO in August 2016, Amnesty International provided SIPO with detailed information about the grant, its objectives and the specific activities it would be used to fund.

While Amnesty was concerned about this individual decision by SIPO, our primary concern has always been and remains with the law. The vague wording and overly broad application of the Electoral Act, which imposes restrictions and onerous reporting obligations on 'third parties' who accept donations over €100 for 'political purposes'. It imposes a blanket ban on overseas donations and very severe limits on domestic donations. The problem is that 'political purposes' is so broadly defined in the Act that it can include the general advocacy work of a wide range of human rights and other organisations. Amnesty campaigns against and resists such laws violating civil society freedoms in many countries. We decided to challenge this decision by SIPO and went on to launch High Court proceedings in early 2018. We succeeded in this action when the case was settled in July 2018 on the basis that SIPO accepts that the process leading to the adoption of the decision it made in November 2017 was procedurally flawed. This decision was then ordered quashed by the High Court.

Amnesty believes that this law contravenes Ireland's obligations under international human rights law, including the rights to freedom of association and expression. This is of course a matter for the Government and not for SIPO. The Government must urgently act to amend this law to ensure it no longer obstructs the work of civil society groups, and violates civil society freedoms.

**REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE**

In 2017 Amnesty International Ireland continued to invest significantly in growth of both membership and income. This strategy was adopted in response to the challenges faced by the organisation by the impact of the economic crisis in Ireland over the past number of years. In line with this strategy, income and expenditure levels increased on the previous year. As planned, in order to grow the membership and supporter base Amnesty International Ireland continued with its Face-to-Face (F2F) member recruitment campaign. Campaigns such as this are designed to recruit new members who will support us for many years to come. These campaigns can be costly in the beginning with costs incurred in year 1 and income earned over many future years. Regular reporting ensures that both the investment and income generated are closely monitored.

The company finances its general activities from income from subscriptions and donations, fundraising activities. In addition, it receives grants from philanthropic foundations towards specific projects and campaigns.

Total income in 2017 amounted to €2,836k a decrease of €163.5k over 2016.

Income from subscriptions and donations increased from €912k in 2016 to €1,057k in 2017.

Income from Amnesty International (Ireland) Foundation, an Irish registered connected trust, decreased from €137k in 2016 to €2k in 2017. This income derives from legacies and bequests.

Amnesty International spends this income on core human rights activities and campaigns, on specifically funded projects, on activities for generating funds, on supporter care, on investment in supporter recruitment. In addition Amnesty International Ireland makes a contribution to Amnesty International global activities.

Total expenditure before related party loan was written off in 2017 was €2,783k compared to €2,712k in 2016.

Expenditure on programmes and campaigns was €1,053k (2016: €1,089k).

The significant membership growth achieved in 2016 and 2017 was as a result of an investment in a Face-to-Face membership recruitment campaign. Such campaigns require a heavy outlay in year 1 with income accruing in future years. Accordingly the Company regards part of this investment as an investment in future income and has split the cost between current and future years. In 2017 the company spent €1,005k of which €335k was current year and €670k in future years.

The company spent €444k in generating funds and supporter care. Expenditure on administration, depreciation, finance costs and governance amounted to €321k.

**Contribution to the International Movement**

The International Board of Amnesty International has agreed to allow Amnesty International Ireland to continue with its current level of activities by reducing the contribution in 2017 to 25% of the amount due. The Company paid €94k in 2017 (2016: €101k).

The Company has agreed not to collect €231k (2016: €207k) due from Amnesty International Ireland Foundation. This amount has been written off in the Income Statement.

The result for the year was a deficit of €179k from current year activities compared to a surplus of €80k in 2016 after providing for the future costs and related party write offs.

The balance sheet has accumulated deficits of €1,449k (2016: €1,270k). The directors are committed to increasing income from fundraising, member's subscriptions and donations so that the Company can continue its core mission of the promotion and protection of human rights. The directors have prepared budgeted income and expenditure projections for 2018 and 2019 and have agreed a revised repayment plan for the fundraising investment loan from Amnesty International Limited. The directors are satisfied that the company will generate sufficient income to cover future cash requirements.

**REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE (CONTINUED)**

**Salaries & Wages**

The company's main resource is its staff whose commitment and dedication to the organisation has been one of its strengths in the difficult recessionary times of recent years. During 2017 we had an average of 28 employees on programmes, campaigns, fundraising and support administration and an average of 20 on the F2F recruitment programme. Total salary, wages and related costs of these employees in 2017 was €1,788k (2016 €1,737k).

Details of salary bands are published on our website. The position at January 2017 was as follows:

€26,000 - €35,000	10
€35,001 - €40,000	6
€40,001 - €57,000	9
€115,498	1 (Executive Director)

**Reserves and Financial position**

The Company's policy is to have reserves sufficient to meet the costs and liabilities of the organisation for a period of 6 months. In recent years this has not been possible due to the impacts of the recession and the need to invest in membership and income growth as part of the organisations long-term growth strategy. However The Company has been able to maintain sufficient cash balances to meet its continuing operations and liabilities. As at 31 December 2017 the cash balances was €398k (2016: €231k).

**Investment policy**

The bulk of Amnesty's cash balances are held in demand deposit accounts with our principal bankers Bank of Ireland.

**Balance Sheet**

The assets of the Company amount to €906k with liabilities of €2,355k resulting in an accumulated revenue deficit of €1,449k.

**Governance**

To meet the Governance standards outlined above the Company Board has been strengthened by the addition of new Board members. The new Board members are to be drawn from diverse backgrounds and bring a broad range of experience and skills to the Board deliberations.



## AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

### DIRECTORS' REPORT (CONTINUED)

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#### DIRECTORS AND SECRETARY

The current directors and secretary are listed on page 2. The directors and secretary, who served at any time during the financial year except as noted, were as follows:

**Directors:**

David White	Chairperson
Shane Darcy	
James Kelly	Honorary Treasurer
Donal Prior	
Mary Quinn	Honorary Secretary
Cliona O'Farrelly	
Sadhbh Sheeran	Youth Secretary (Appointed 1 May 2017)
Niall Cowley	(Appointed 1 May 2017)
Brid Cannon	Vice Chairperson (Appointed 25 August 2017)

**Secretary:**

James Kelly

#### BOARD ACTIVITIES

The Board of Directors holds regular meetings every two months. There were six regular board meetings in 2017, and a further six extraordinary meetings via conference call. Individual attendance by board members was as follows (combining both regular meetings and conference calls):

James Kelly	83%
Mary Quinn	92%
David White	100%
Shane Darcy	67%
Donal Prior	75%
Cliona O'Farrelly	75%
Sadhbh Sheerin	90% <sup>±</sup>
Niall Cowley	60% <sup>±</sup>
Brid Cannon	78% <sup>±</sup>

Where a new member joined or an existing member left the board during the year, the attendance figures are pro-rated accordingly based only on the meetings which took place during their terms.

<sup>±</sup> denotes joined the board during 2017

The board appointed a number of subcommittees.

**Human Resources Subcommittee:**

This committee met on three occasions in 2017. Its members were:

Donal Prior (chair)  
Shane Darcy  
Mary Quinn  
David White

## **AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT (CONTINUED)**

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#### **BOARD ACTIVITIES (CONTINUED)**

##### **Governance Subcommittee:**

This committee met on three occasions in 2017. Its members were:

David White (chair)  
Cliona O'Farrelly  
Brid Cannon

##### **International Policy Subcommittee:**

This committee met on four occasions in 2017. Its members were:

David White (chair)  
Cliona O'Farrelly  
Mary Quinn

#### **RISKS AND UNCERTAINTIES**

The directors perceive the main risks and uncertainties to be those that pertain in the general economic environment and in particular the management of cash flows, and membership subscriptions and donations. The board is aware of the need to assess these and other risks faced by the organisation and respond to manage those risks appropriately. A register of risks has been compiled and management has taken responsibility for each significant risk area.

#### **GOING CONCERN**

The directors have a **reasonable** expectation that the company has adequate resources to continue in operational existence for the foreseeable future on the basis of the expressed continued support and revised repayment plan for the fundraising loan from Amnesty International Limited, the budgeting and reforecasting of income and costs for future periods and the careful management of cash reserves. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

Further details regarding the adoption of the going concern basis can be found in note 2 to the financial statements.

#### **ACCOUNTING RECORDS**

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Seán MacBride House, 48 Fleet Street, Dublin 2.

#### **RELEVANT AUDIT INFORMATION**

So far as each of the directors in office at the date of approval of the financial statements are aware:

- There is no relevant audit information of which the company's auditors are unaware; and
- The directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 330 of the Companies Act 2014.

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)**

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**POST BALANCE SHEET EVENT**

There have been no significant events affecting the company since the financial year end.


**POLITICAL CONTRIBUTIONS**

There were no political contributions made by the company during the financial year (2016: €Nil).


**AUDITORS**

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:



David White  
Director



James Kelly  
Director

Date: 17/10/18

## **AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Small Companies Regime of Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies for the Company Financial Statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Small Companies Regime of Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company 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.

## **Independent Auditor's Report to the Members of Amnesty International Irish Section Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion on the financial statements of Amnesty International Irish Section Limited by Guarantee ("the company")**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of the deficit for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Income and Retained Earnings;
- the Balance Sheet; and
- the related notes 1 to 19, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("the relevant financial reporting framework").

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the company's Reports and Financial Statements for the financial year ended 31 December 2017 other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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## **Independent Auditor's Report to the Members of Amnesty International Irish Section Limited by Guarantee**

### **Other information (continued)**

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

We have nothing to report in this regard.

### **Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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## **Independent Auditor's Report to the Members of Amnesty International Irish Section Limited by Guarantee**

### **Auditor's responsibilities for the audit of the financial statements (continued)**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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.

### **Report on other legal and regulatory requirements**

#### **Opinion on other matters prescribed by the Companies Act 2014**

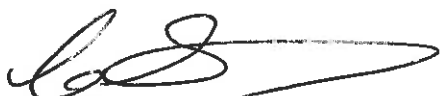
Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.



Emer O'Shaughnessy  
For and on behalf of Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm,  
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date: 19/10/2018

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE****STATEMENT OF INCOME AND RETAINED EARNINGS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

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	<i>Notes</i>	<b>2017</b> <b>€</b>	2016 €
Turnover	4	<b>2,836,012</b>	2,999,573
Administrative expenses		<b>(2,674,359)</b>	(2,592,835)
<b>Operating Surplus</b>		<b>161,653</b>	406,738
Contribution to the International Movement	5	<b>(93,540)</b>	(100,598)
Related party loan written off	5	<b>(231,400)</b>	(207,249)
Finance cost (net)	6	<b>(15,506)</b>	(18,479)
<b>(Deficit)/surplus on ordinary activities before taxation</b>	7	<b>(178,793)</b>	80,412
Taxation	9	-	-
<b>(Deficit)/surplus for the financial year</b>		<b>(178,793)</b>	80,412
Retained deficit at the beginning of reporting period		<b>(1,270,343)</b>	(1,350,755)
<b>Retained deficit at the end of reporting period</b>		<b>(1,449,136)</b>	(1,270,343)

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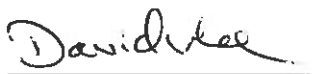
**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**


**BALANCE SHEET  
AS AT 31 DECEMBER 2017**

	<i>Notes</i>	<b>2017 €</b>	2016 €
<b>Fixed Assets</b>			
Tangible fixed assets	10	<b>316,673</b>	323,772
<b>Current Assets</b>			
Debtors	11	<b>191,429</b>	466,155
Cash at bank and in hand		<b>397,755</b>	231,213
		<b>589,184</b>	697,368
<b>Creditors: Amounts falling due within one year</b>	12	<b>(752,515)</b>	(1,189,005)
<b>Net current liabilities</b>		<b>(163,331)</b>	(491,637)
<b>Creditors: Amounts falling due after more than one year</b>	13	<b>(1,602,478)</b>	(1,102,478)
<b>NET LIABILITIES</b>		<b>(1,449,136)</b>	(1,270,343)
<b>Financed by:</b>			
Retained deficit		<b>(1,449,136)</b>	(1,270,343)

The financial statements were prepared in accordance with the Small Company Regime.

The financial statements were approved and authorised for issue by the Board of Directors on 17/10/18 and signed on its behalf by:

  
David White  
Director

  
James Kelly  
Director

# AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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### 1. ACCOUNTING POLICIES

#### General information and basis of accounting

The significant accounting policies adopted by the company are as follows:

Amnesty International Irish Section Company Limited by Guarantee is a company incorporated in Ireland under the Companies Act 2014. The company number is 432452 and the address of the registered office is Seán MacBride House, 48 Fleet Street, Dublin 2. The nature of the company's operations and its principal activities are set out in the directors' report on pages 3 to 7.

The financial statements have been prepared under the historical cost convention, in accordance with the Small Companies Regime of Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of the company is considered to be Euro because that is the currency of the primary economic environment in which the company operates.

The financial statements do not include the activities of societies affiliated to Amnesty International Ireland as they are not controlled by Amnesty International Ireland. Amnesty International Ireland societies are affiliated members only.

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment.

Provision is made for depreciation on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life on a straight line basis as follows:

Leasehold premises	1% per annum
Fixtures and fittings	20% per annum
Computer	33½% per annum
Office equipment	20% & 33½% per annum

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

#### Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in Statement of Income and Retained Earnings in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Income and Retained Earnings.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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1. ACCOUNTING POLICIES (CONTINUED)

**Turnover and Revenue Recognition**

Fundraising Income, Subscriptions and Donations

Income from fundraising, subscriptions and donations is recognised when received.

Public donations and similar income arising from fundraising events are accounted for when received. Income tax recoverable in relation to donations received under an "Approved Body" described in Section 209 of The Taxes Consolidation Act, 1997, is recognised on a receivable basis.

As with many similar organisations, independent groups from time to time organise fundraising activities. However, as amounts collected this way are outside the control of the company, and they are not included in the financial statements until received by the company.

Project Income and Deferred Income

Income received to fund specific projects and activities is recognised in the year in which the costs for the project or the activity takes place. Any income not utilised at the balance sheet date is deferred to future periods.

**Taxation**

The company is exempt from corporation tax under Section 209 of The Taxes Consolidation Act, 1997, as a company that has consultative status with the United Nations and the Council of Europe and has its sole or main object, the promotion of the observance of the provisions of the Universal Declaration of Human Rights or the implementation of the European Convention for the protection of Human Rights and Fundamental Freedoms.

**Pension Costs**

Certain company employees are members of a pension scheme. The scheme is a defined contribution pension scheme and the assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the Statement of Income and Retained Earnings.

**Operating Leases**

Operating lease rentals are charged to the Statement of Income and Retained Earnings on a straight line basis over the lease term.

**Financial instruments**

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**Financial instruments (continued)**

*Financial assets and liabilities*

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances are classified as payable or receivable within one year if payment or receipt is due within one year or less. If not, they are presented as falling due after more than one year. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**2. GOING CONCERN**

The company has, after providing for contributions of €93,540 (2016: €100,598) to the International Movement and writing off a loan to Amnesty International (Ireland) Foundation of €231,400 (2016: €207,249), a deficit for the financial year ended 31 December 2017 amounting to €178,793 (2016: surplus of €80,412). The company had net current liabilities of €163,331 (2016: net current liabilities of €491,637) and net liabilities of €1,449,136 (2016: net liabilities of €1,270,343) at the balance sheet date.

During the financial year, the company agreed a revised repayment plan in respect of the fundraising investment loan of €1.6m (Note 13). This results in €0.5m that was repayable within one year of 31/12/17, being deferred, with revised loan repayments moving out to periods between 2020-2027, assisting in cash flow management.

These actions demonstrate the continuing support the company has received from the International Secretariat of Amnesty International.

The company also has a beneficial entitlement to 80% of the value of the property it occupies at 48 Fleet Street Dublin 2 on any sale. The property is owned by Amnesty International (Ireland) Foundation. The latest professional revaluation of the building is €4m at the end of 2017 and there is a bank loan of €2.2m secured on the property. (Note 10)

The directors have prepared budgeted income and expenditure projections for 2018 and are satisfied that the company will generate funds which together with the deferral of loan payments until 2020-2027 will be sufficient to meet its working capital needs for a period of not less than 12 months from the date of approval of the financial statements and to enable the company to meet its liabilities as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and the notes to the financial statements. Given the nature of the company's business, there are no areas of significant estimate and judgement in the current year apart from the need for the directors to assess the going concern and residual value of and useful lives of the fixed assets at the year end.

**4. TURNOVER**

Income represents proceeds from subscriptions, donations, project income and fundraising income, and is derived from its principal activities undertaken in Ireland.

	2017 €	2016 €
Subscriptions	90,667	97,165
Donations	966,449	814,340
Project income	27,705	339,998
Fundraising income	1,751,191	1,748,070
	<u>2,836,012</u>	<u>2,999,573</u>

Project income includes contributions of €2k (2016: €137k) received from Amnesty International (Ireland) Foundation during the financial year.

**5. RELATED PARTIES TRANSACTIONS**

During the financial year Amnesty International Irish Section Company Limited By Guarantee made net payments on behalf of Amnesty International (Ireland) Foundation, an Irish registered connected trust, amounting to €55,985 (2016: €480,168).

During the financial year Amnesty International Irish Section Company Limited by Guarantee waived an amount of €231,400 (2016: €207,249) due from Amnesty International (Ireland) Foundation.

At 31 December 2017, the balance owed by Amnesty International (Ireland) Foundation was €97,505 (2016: €272,919). The balance owed by Amnesty International Italian Section, an Italian association, to the company was €28,985 (2016: €Nil).

During the financial year the company incurred contributions in respect of the International Movement amounting to €93,540 (2016: €100,598) to Amnesty International Limited, a United Kingdom registered connected company. The balance due to Amnesty International Limited at the financial year end is €403,774 (2016: €310,234).

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

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**5. RELATED PARTIES TRANSACTIONS (CONTINUED)**

The company incurred accrued loan interest of €15,525 (2016 €18,513) on a loan from Amnesty International Limited. This loan is denominated in euro and interest is payable at LIBOR plus 1.25%. The loan balance including interest due to Amnesty International Limited at the financial year end is €1,701,485 (2016: €1,685,960).

The company incurred contributions amounting to €30,857 (2016: €24,219) payable to the Amnesty International – European Association, a Belgian international not for profit association controlled by Amnesty International Limited.

The total remuneration for key management personnel including employers PRSI and pension for the financial year amounted to €523,085 (2016: €519,357). The number of key management personnel during the financial year was seven (2016: seven).

<b>6. FINANCE COSTS (NET)</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Loan interest (Note 13)	<b>15,525</b>	18,513
Deposit interest	<b>(19)</b>	(34)
	<b>15,506</b>	<b>18,479</b>

**7. (DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION**

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Directors' remuneration	-	-
Depreciation	<b>13,906</b>	17,843

**8. EMPLOYEE INFORMATION**

The average monthly number of persons employed by the company (including the directors) during the financial year was 48 (2016: 45).

**9. TAXATION**

The company is exempt from corporation tax under Section 209 of The Taxes Consolidation Act, 1997, as a company that has consultative status with the United Nations and the Council of Europe and has its sole or main object, the promotion of the observance of the provisions of the Universal Declaration of Human Rights or the implementation of the European Convention for the protection of Human Rights and Fundamental Freedoms.

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

**10. TANGIBLE FIXED ASSETS**

	Leasehold Premises €	Fixtures & Fittings €	Computer €	Office Equipment €	Total €
<b>Cost:</b>					
At 1 January 2017	315,824	54,632	212,403	43,594	626,453
Additions	-	-	6,807	-	6,807
<b>At 31 December 2017</b>	<b>315,824</b>	<b>54,632</b>	<b>219,210</b>	<b>43,594</b>	<b>633,260</b>
<b>Depreciation:</b>					
At 1 January 2017	12,633	52,537	201,607	35,904	302,681
Charge for financial year	3,158	544	8,516	1,688	13,906
<b>At 31 December 2017</b>	<b>15,791</b>	<b>53,081</b>	<b>210,123</b>	<b>37,592</b>	<b>316,587</b>
<b>Carrying Value:</b>					
<b>At 31 December 2017</b>	<b>300,033</b>	<b>1,551</b>	<b>9,087</b>	<b>6,002</b>	<b>316,673</b>
At 31 December 2016	303,191	2,095	10,796	7,690	323,772

Leasehold premises as stated in the balance sheet represent the contribution made by Amnesty International Irish Section Company Limited by Guarantee to enable Amnesty International (Ireland) Foundation to purchase the property at 48 Fleet Street, Dublin 2. By agreement dated 21 April 2010 the company has been granted a 200 - year lease from the Foundation at an annual rent of €600, together with a beneficial entitlement to 80% of the value of the property on any sale. At the financial year end the Fleet Street property was valued at €4M. The company is also entitled to a renewal of the lease on the same terms as the current lease including payment of an agreed rent.

**11. DEBTORS: Amounts falling due within one year**

	2017 €	2016 €
Other debtors	12,173	176,993
Prepayments	52,766	16,243
Amounts owed by related party (note 5)	126,490	272,919
	<b>191,429</b>	<b>466,155</b>

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

<b>12. CREDITORS: Amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Creditors and accruals	<b>211,268</b>	256,760
PAYE/PRSI	<b>38,466</b>	34,703
Accrued interest on loan from Fundraising Investment Fund (Note 13)	<b>99,007</b>	83,482
Loan from Fundraising Investment Fund (Note 13)	-	500,000
Amnesty International Limited (Note 5)	<b>403,774</b>	310,234
GBD Consortium	-	3,826
	<b>752,515</b>	<b>1,189,005</b>

Related party loan from Amnesty International Limited is interest free and repayable on demand.

<b>13. CREDITORS: Amounts falling due after more than one year</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Loan from Fundraising Investment Fund	<b>1,602,478</b>	1,102,478

On 9 August 2017 Amnesty International Limited agreed a revised repayment agreement for the fundraising investment loan repayments and a deferral of loan payments until 2020-2027.

Loan repayments schedules are as follows:

Loan from Fundraising Investment Fund

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Less than one year	-	500,000
Between one and two years	-	650,000
Between two and five years	<b>450,000</b>	452,478
After five years	<b>1,152,478</b>	-
	<b>1,602,478</b>	<b>1,602,478</b>

**14. PENSION**

Amnesty International Irish Section Company Limited by Guarantee operates an externally managed defined contribution scheme. The pension cost is charged to the Statement of Income and Retained Earnings in the financial year in which it arises. The pension cost charge of €60,367 (2016: €58,083) represents contributions payable by the company to the fund and amounted to €60,367 (2016: €65,380).



**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017****15. FINANCIAL INSTRUMENTS**

The carrying values of the company's financial assets and liabilities are summarised by category below:

	2017 €	2016 €
<b>Financial assets</b>		
Measured at undiscounted amount receivable		
• Trade and other debtors	19,398	176,993
• Amounts owed by related party	119,265	272,919
<b>Financial liabilities</b>		
Measured at amortised cost		
• Other loan	1,701,485	1,685,960
Measured at undiscounted amount payable		
• Trade and other creditors	211,268	260,586
• Amounts owed to related party	403,774	310,234

**16. OPERATING LEASES COMMITMENTS**

Total future minimum lease payments exist under non-cancellable operating leases as follows:

	Leasehold premises	
Payable on leases which expire:	2017 €	2016 €
Within one year	25,600	25,600
Between one and five years	102,400	102,400
After five years	120,733	146,333
	<b>248,733</b>	<b>274,333</b>

**17. LEGAL STATUS OF AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee (€1 per member), and has no share capital.

**18. SECURITY**

As part of loan facilities entered into by Amnesty International (Ireland) Foundation with the trust's bankers, the company is jointly and severally liable for amounts outstanding on these facilities. The guarantees outstanding at 31 December 2017 in respect of these facilities were €2,234,050 (2016: €2,435,890).

**19. POST BALANCE SHEET EVENT**

There have been no significant events affecting the company since the financial year end.