

Amnesty International Irish
Section Company Limited by Guarantee

Reports and Financial Statements
for the financial year ended
31 December 2021

CRO Registered No: 432452

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS, NATIONAL BOARD AND OTHER INFORMATION

DIRECTORS	Brid Cannon Razan Ibraheem Cliona O'Farrelly Seán Mulligan Katie O'Houlihan Sadhbh Sheeran Jane Anne Negi Fiona Connor Màille Brady Bates Graham Roe Lorraine Smyth Tiarnan O'Rourke Sorcha Kebbe Niall Cowley	Chairperson Hon Secretary Hon Secretary Resigned 05 July 2023 Hon Treasurer Acting Resigned 05 July 2023 Co-Opted 28 January 2021 Elected 06 April 2022 Elected 05 July 2023 Elected 05 July 2023 Resigned 14 Mar 2023 Resigned 20 October 2022 Resigned 20 October 2022
COMPANY SECRETARY	Razan Ibraheem Tiarnan O'Rourke	Appointed 14 March 2023 Resigned 14 March 2023
EXECUTIVE DIRECTOR	Stephen Bowen (Colm O'Gorman Resigned 30 June 2022)	
INDEPENDENT AUDITORS	Crowe Limited Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4	
REGISTERED OFFICE	Seán MacBride House 48 Fleet Street Dublin 2	
PRINCIPAL BANKER	Bank of Ireland College Green Dublin 2	
SOLICITORS	Philip Lee Solicitors 7/8 Wilton Terrace, Dublin -2 Orpen Franks Solicitors 28/30 Burlington Road Dublin 4 Drumgoole Solicitors 102 Upper Drumcondra Road Drumcondra Dublin 9	
COMPANY NUMBER	432452	

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2021. 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 10 million people who campaign for a world where human rights are enjoyed by all. We reach almost every country in the world.

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 a Global Assembly meeting held annually attended by representatives from every national section. The Global Assembly 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 organisation's constitution, which can be viewed on 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 standards set out in the Charities Governance Code. 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.

DIRECTORS' REPORT (CONTINUED)

PRINCIPAL ACTIVITIES (CONTINUED)

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 Ireland is headquartered in Fleet Street, Dublin 2.

In 2021, 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
- Afghanistan crisis
- Global access to COVID-19 Vaccine
- Seeking the freedom of Prisoners of Conscience

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

- Ending Direct Provision and the introduction of a human rights compliant alternative
- Community Sponsorship of Refugees
- Promotion of Ireland's domestic human rights compliance
- Human Rights Education

Protection of individuals

These are some of the individual cases on which we worked and where progress was made during the year:

Saudi Arabia: **Nassima al- Sada**, a women's human rights defender, was conditionally released after spending nearly three years in prison. Another, **Loujain al-Hathloul**, was conditionally released after spending more than two and a half years in prison for seeking women's right to drive and an end to the male guardianship system.

USA: Two asylum seekers were released on parole from US ICE immigration to await adjudication of their asylum claims: "**Pastor**" **Steven Tendo** after nearly 26 months, and **Maura**, a trans woman, after more than two years.

Turkey: The **19 LGBTI+ 'METU Pride human rights defenders'** were acquitted of charges of "participating in an unlawful assembly" and "failing to disperse despite being warned" merely for exercising their right to celebrate Pride, after a two-year baseless trial.

Egypt: All charges, a travel ban, and an asset freeze were dropped against Egyptian lawyer and women's human rights defender, **Azza Soliman**. An Egyptian judge dropped an investigation into at least six other human rights defenders and NGO workers, lifted travel bans against them and stopped asset freezes in a judgement on **Case 173/2011, which included Esraa Abdelfattah and Negad el Bor'ei**.

Afghanistan crisis

We responded immediately to the crisis in Afghanistan after the US withdrawal and the country began to fall back into the Taliban's hands. We quickly ascertained that the Irish Government was doing its utmost to ensure the safe passage out of Afghanistan for all those at risk of being targeted by the Taliban, and their resettlement in Europe and Ireland. We then turned our attention to working with our international secretariat and the Irish Government to directly support and organise evacuations to Ireland. We also helped arrange supports –

DIRECTORS' REPORT (CONTINUED)

accommodation, healthcare, social and resettlement supports - for 25 LGBTQ people who we had helped evacuate.

Showing solidarity was also important. For instance, we worked with Shelbourne FC women's team to dedicate their Quarter Final match to the women of Afghanistan, especially the Afghan women's team who had to flee. The Afghan women's team got in touch to express just how much this meant to them.

Access to COVID-19 Vaccine

We engaged in advocacy, media and mobilisation of our activists to call on the Irish Government to support the 'TRIPS Waiver' so that international intellectual property law would allow low- and middle-income countries to produce the vaccine. The countries were struggling to purchase some on the international markets, with very limited supply and at much higher prices.

We also co-founded a civil society coalition, the People's Vaccine Alliance, so we could work with a wide range of organisations and medical professionals/experts towards our common goal of global equity in vaccine distribution. The alliance was launched on 8 July at online event with international and domestic speakers.

Ending Direct Provision

Direct Provision (DP) was created by the government two decades ago to provide very basic accommodation and services for asylum seekers. Intended as an emergency, temporary measure, it is an abuse of people's human rights.

We worked with partner organisations, including an NGO comprised of people who live or have lived in the DP system, for an end to this inhumane system and the creation of a human rights compliant alternative. We also directly advocated towards the government and mobilised our activists online and offline to echo our demand.

We succeeded in that the Government published a White Paper in February 2021 accepting that the system does not respect human rights, and setting out a pathway and timeframe for its replacement with a human rights compliant model. Our work then turned to campaigning for a detailed implementation plan for execution of this White Paper, and we conducted advocacy, media, partnership-working, and again utilised our activist base to echo our demands.

We worked with partners and asylum seekers to overturn an instruction to individuals with status, that they would have to leave their Direct Provision accommodation if they had not secured alternative accommodation, which was impossible given the housing rental market. We secured assurances that no one would be forced to leave their DP centre or placed in emergency accommodation before finding appropriate alternative accommodation.

Despite COVID-19, we found ways to stand up for human rights!

In 2021, while we remained unable to organise public demonstrations and protests due to Covid-19 health restrictions, we continued to find creative solutions so activists could act for human rights from their homes.

We knew that DP would only be ended if a cross-government implementation plan was produced. Working with the Movement of Asylum Seekers in Ireland (MASI) we co-hosted online 'The 21 Years Too Late Show'. Taking inspiration from RTÉ's 'The Late Late Show', this was an engaging live digital event featuring talks and performances from people, including children, currently living in DP. It also featured public figures and well-known performers. The relevant Minister attended and restated his commitment to ending DP. It was an innovative way to raise public awareness and demonstrate public support, to help keep up public and political pressure on the Government.

Human Rights Education

Our 'Stories of Refuge, Stories of Welcome' project supported rightsholders in telling their stories in secondary schools to help to build a level of understanding and empathy among school students as to the lived experiences of refugees and asylum seekers in Ireland and the need for all countries to continue to welcome and support them.

This programme proved very successful for students with one participant sharing, *"By listening to herstory and her insights, my attitude to asylum seekers completely changed. I have grown to respect and acknowledge the difficulties asylum seekers face. I have never had to adjust to a new culture, take on a new language, or leave my family and friends behind. These are the hardships many asylum seekers have gone through"*.

REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE

In 2021, Amnesty International Ireland's strategy to invest significantly in growth of both membership and income was severely affected due to the continued impact of COVID-19, and the resulting state mandated rolling lock-downs. Due to the prolonged impact of the pandemic and the requirement on operations to be conducted remotely, the strategy to grow the membership and supporter base of Amnesty International Ireland via a Face-to-Face ("F2F") member recruitment campaign did not materialise as planned for in the year 2021. As a result, there was a substantial impact on the ability of our F2F acquisition campaign to grow the income of the Irish Section, as was also the case in 2020.

The F2F campaign model is designed to recruit new members of Amnesty Ireland who will provide financial support via regular subscriptions over many years to come. Whilst the initial investment in year one of these campaigns can be costly, the return on investment is shown in subsequent years, and the income received from our investment in earlier campaigns, over a number of years, allowed us to continue operations and effectively manage our cash balance to an operating level during 2021.

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

Total income in 2021 amounted to €2,057k, a decrease from €2,349k in 2020. Separately the Covid subsidy grants received by the Government for €545k which were shown in other income.

Income from subscriptions and membership decreased from €1,809k in 2020 to €1,144k in 2021.

No Income from Amnesty International (Ireland) Foundation, an Irish registered connected trust, was recorded in 2021. Income received in 2020 was €11k.

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

Total expenditure before related party loan was written off in 2021 was €2,176k compared to €2,538k in 2020.

Contribution to the International Movement was €96k (2020: €233k).

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 2021 to 75% of the amount due.

DIRECTORS' REPORT (CONTINUED)

REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE (CONTINUED)

There was no intercompany write off proposed with the Amnesty International Foundation at the end of the year 2021.

The result for the year was a surplus of €317k from current year activities compared to a deficit of €406k in 2020.

The balance sheet has accumulated deficits of €1,476K (2020: €1,793K). The directors are committed to increasing income from fundraising, member's subscriptions, and membership 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 from 2022 to 30 September 2024 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.

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 2021 we had an average of 30 employees on programmes, campaigns, fundraising, finance and administrative support, and an average of 14 on the F2F recruitment programme. Total salary, wages, and related costs of these employees in 2021 was €1,554k (2020: €1,846k).

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 pandemic 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 2021 the cash balances was €1,010K (2020: €655k).

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 €1,773k with liabilities of €3,249k resulting in an accumulated revenue deficit of €1,476k.

Governance

To meet the Governance standards outlined above the Company Board has been strengthened by the addition of new Board members, with expertise in Finance, Fundraising, and Human Resources. For any future appointment, the new Board members are to be drawn from diverse backgrounds and bring a broad range of experience and skills to the Board deliberations.

DIRECTORS' REPORT (CONTINUED)

DIRECTORS AND SECRETARY

The directors and secretary, who served at any time during the financial year except as noted or since the year end, were as follows:

Directors:

Donal Prior	(Resigned 07 April 2022)
Cliona O'Farrelly	(Resigned 05 July 2023)
Sadhbh Sheeran	(Resigned 05 July 2023)
Niall Cowley	(Resigned 01 October 2022)
Brid Cannon	
Jane Anne Negi	
Razan Ibraheem	
Katie O'Houlihan	
Sorcha Kebbe	(Resigned 20 October 2022)
Tiarnan O'Rourke	(Resigned 14 March 2023)
Sean Mulligan	
Fiona O'Connor	(Appointed 28 January 2021)
Màille Brady Bates	(Elected 06 April 2022)
Graham Roe	(Elected 05 July 2023)
Lorraine Smyth	(Elected 05 July 2023)

Secretary:

Razan Ibraheem	(Appointed 14 March 2023)
Tiarnan O'Rourke	(Resigned 14 March 2023)

BOARD ACTIVITIES

The National Board holds regular meetings every two months. There were six regular board meetings in 2021. There was one additional meeting of the National Board in February 2021 to sign off on the 2019 Annual Accounts. Individual attendance by board members during 2021 was as follows:

Donal Prior	85.7%**
Cliona O'Farrelly	100%
Sadhbh Sheeran	100%
Niall Cowley	85.7%
Brid Cannon	100%
Razan Ibraheem	100%
Katie O'Houlihan	100%
Sorcha Kebbe	42.85%
Jane Anne Negi	100%
Tiarnan O'Rourke	100%
Fiona O'Connor	100%*
Sean Mulligan	100%*

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.

* denotes joined the board during 2021

** denotes left the board during 2021

BOARD ACTIVITIES (CONTINUED)

Human Resources Subcommittee: 2021

Donal Prior
Fiona O'Connor
Senior Staff Support – Agata Senkara (Human Resources Manager)

Governance Subcommittee: 2021

Brid Cannon
Cliona O'Farrelly
Senior Staff Support – Colm O'Gorman (Executive Director) Resigned

Finance & Audit Subcommittee: 2021

Tiarnan O'Rourke
Sean Mulligan
Brid Cannon
Senior Staff Support – Alok Sinha (Finance Manager)

International Policy Subcommittee: 2021

Niall Cowley
Brid Cannon
Sadhbh Sheeran
Senior Staff Support – Colm O'Gorman (Executive Director)

RISKS AND UNCERTAINTIES

The directors perceive the main risks and uncertainties to be those that pertain to 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 based on the expressed continued support and revised repayment plan for the fundraising loan from Amnesty International Limited, the budgeting, and forecasting of income and costs for future periods and the careful management of cash reserves. The board has reviewed projected cashflows up to 31 December 2024 taking account of reasonably foreseeable changes in trading performance with the prolonged impact on its ability to conduct key fundraising activities in 2021 - 2023.

In 2023, the company has agreed a revised repayment plan in respect of the fundraising investment loan of €1.6m. This results in €450k loan repayment together with accrued loan interests of €155k that were repayable within one year of 31 December 2021, being deferred, with revised loan repayments moving out to periods between 2024-2027, assisting in cashflow management. Thus, the going concern basis continues to be adopted 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)

POST BALANCE SHEET EVENT

No events have occurred since the balance sheet date that requires adjustment or disclosure.

POLITICAL CONTRIBUTIONS

There were no political contributions made by the company during the financial year (2020: €Nil).

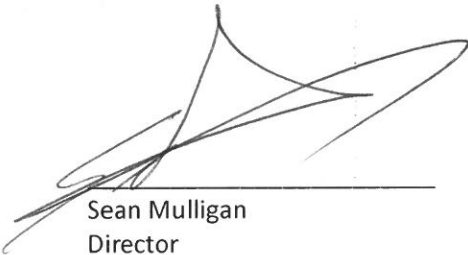
AUDITORS

Crowe Ireland were appointed as auditors to the company during the year, replacing Deloitte Ireland LLP, and they are eligible to continue in office in accordance with section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:



Brid Cannon
Director



Sean Mulligan
Director

Date: 04 October 2023

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

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

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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council ("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 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 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.

Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. 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 COMPANY LIMITED BY GUARANTEE
Report on the audit of the financial statements

Opinion

We have audited financial statements of Amnesty International Irish Section Company Limited by Guarantee (the Company) for the year ended 31 December 2021, which comprise the Statement of Income and Retained Earnings, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable the UK and Republic of Ireland'.

In our opinion, the company financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

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 described below 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

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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



Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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 purpose of the audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The company 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 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.

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.



Auditors' 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 Auditors' 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 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditors' Report.

The purpose of our audit work and to whom we owe our responsibilities

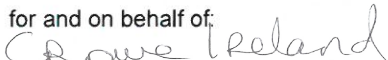
This report is made solely to the Company's members in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members for our audit work, for this report, or for the opinions we have formed.

Signed by:



Roseanna O'Hanlon

for and on behalf of:



Crowe Ireland

Chartered Accountants & Statutory Audit Firm

40 Mespil Road

Dublin 4

Date: 5 October 2023

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	<i>Notes</i>	2021 €	2020 €
Turnover	4	2,057,764	2,349,328
Administrative expenses		(2,176,223)	(2,537,750)
Operating Deficit		(118,459)	(188,422)
Other income – covid subsidy grants		544,835	201,519
Contribution to the International Movement	5	(96,582)	(232,719)
Related party loan written off	5	(0)	(171,884)
Finance cost (net)	6	(12,364)	(14,288)
Surplus/ (Deficit) on ordinary activities before taxation	7	317,430	(405,794)
Taxation	9	-	-
Surplus/(Deficit) for the financial year		317,430	(405,794)
Retained deficit at the beginning of reporting period		(1,793,483)	(1,387,689)
Retained deficit at the end of reporting period		(1,476,053)	(1,793,483)

All recognised gains and losses for both the current financial year and the previous financial year are included in the statement of income and retained earnings. All results arise from continuing operations.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

BALANCE SHEET
AS AT 31 DECEMBER 2021

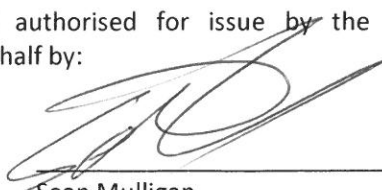
	Notes	2021 €	2020 €
Fixed Assets			
Tangible fixed assets	10	303,398	319,125
Current Assets			
Debtors	11	459,269	276,800
Cash at bank and in hand		1,010,206	655,037
		<u>1,469,475</u>	<u>931,837</u>
Creditors: Amounts falling due within one year	12	(1,491,041)	(1,741,967)
Net current liabilities		(21,566)	(810,130)
Total assets less current liabilities		281,832	(491,005)
Creditors: Amounts falling due after more than one year	13	(1,757,885)	(1,302,478)
NET LIABILITIES		(1,476,053)	(1,793,483)
Financed by:			
Retained deficit		(1,476,053)	(1,793,483)

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 04 October 2023 and signed on its behalf by:



Brid Cannon
Director



Sean Mulligan
Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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 11.

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

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	33⅓% per annum
Office equipment	20% & 33⅓% 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 2021

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 2021

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 Section's business activities, together with the factors likely to affect its future development, performance and position are set out in the directors' report.

The board and management are confident that the company has adequate resources to continue in operational existence for the foreseeable future and that the financial statements should be prepared on a going concern basis. In light of COVID-19, the board have reviewed projected cashflows to 31 December 2024 taking account of reasonably foreseeable changes in trading performance with prolonged decrease in its business in 2021 - 2023. The lockdown from March 2020-Sept 2021 resulted in the office closure for a number of months and declined fundraising income.

The company has, after providing for contributions of €96,582k (2020: €232,719) to the International Movement and writing off a loan to Amnesty International (Ireland) Foundation of €0 (2020: €171,884), a surplus for the financial year ended 31 December 2021 amounting to €317,430 (2020: deficit of €405,794). The company had net current liabilities of €21,566 (2020: net current liabilities of €810,130) and net total liabilities of €1,476,053 (2020: €1,793,483) at the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

2. GOING CONCERN (CONTINUED)

On 28 January 2021, Amnesty International (AIL) agreed that the fundraising investment loan of €1.6m (Note 13) and interest due on that loan will not be called upon by Amnesty International (AIL) before 31 December 2023. This results in €450k loan repayment together with accrued loan interests of €155k that were repayable within one year of 31 December 2021, being deferred, with revised loan repayments moving out to periods between 2024-2028, assisting in cashflow 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 €3.8m at the end of 2021 and there is a bank loan of €1.6m secured on the property (Note 10).

The directors have reviewed budgeted income and expenditure projections for the period from 2023 to 30 Sep 2024, and are satisfied that the company will generate funds which together with the deferral of loan payments until 2024-2027 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.

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.

Carrying value of debtors

The company makes an estimate of the carrying value of all debtors. The company uses estimates based on historical experience in determining the carrying value of debtors.

Useful life of tangible fixed assets

Long-lived assets, consisting primarily of leasehold premises, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

4. TURNOVER

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

	2021	2020
	€	€
Subscriptions & Membership	1,143,885	1,809,999
Project income	310,301	98,039
Fundraising income	603,578	441,290
	<u>2,057,764</u>	<u>2,349,328</u>

Project income includes contributions of €0k (2020: €11k) 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 €0 (2020: €156,733), which is due back from the foundation.

During the financial year Amnesty International Irish Section Company Limited by Guarantee waived an amount of €0. (2020: €171,884) due from Amnesty International (Ireland) Foundation.

At 31 December 2021, the balance owed by Amnesty International (Ireland) Foundation was €267,768 (2020: €177,556).

During the financial year the company incurred contributions in respect of the International Movement amounting to €197,966 (2020: €232,719) to Amnesty International Limited, a United Kingdom registered connected company. The balance due to Amnesty International Limited at the financial year end is €805,223 (2020: €607,257).

The company incurred accrued loan interest of €12,364 (2020 €14,288) 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 €1,757,885 (2020: €1,745,522).

The company incurred contributions amounting to €7,714k (2020: €15,428k) 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 €559,614 (2020: €571,953). The number of key management personnel during the financial year was seven (2020: seven).

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

6.	FINANCE COSTS (NET)	2021 €	2020 €
	Loan interest (Note 13)	12,364	14,288

7. DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION

	2021 €	2020 €
Directors' remuneration	-	-
Depreciation	18,262	17,673
Operating lease rentals	600	600

8. EMPLOYEE INFORMATION

The average monthly number of persons employed by the company (including the directors) during the financial year was 44 (2020: 45).

Details of salary bands are published on our website. The position at January 2022 was as follows:

€26,000 - €35,000 9 posts
€35,001 - €40,000 6 posts
€40,001 - €57,000 9 posts
€57,001-€63,000 5 posts
€123,598 1 post (Executive Director)

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 2021

10. TANGIBLE FIXED ASSETS

	Leasehold Premises €	Fixtures & Fittings €	Computer €	Office Equipment €	Total €
Cost:					
At 1 January 2021	315,824	5,740	68,161	15,956	405,681
Additions	-	-	2,535	-	2,535
At 31 December 2021	315,824	5,740	70,696	15,956	408,216
Depreciation:					
At 1 January 2021	25,266	4,095	44,338	12,857	86,556
Charge for financial year	3,159	547	12,661	1,895	18,262
At 31 December 2021	28,424	4,642	56,999	14,752	104,818
Carrying Value:					
At 31 December 2021	287,400	1,098	13,697	1,204	303,398
At 31 December 2020	290,558	1,645	23,823	3,099	319,125

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 €3.8M. 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.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

11. DEBTORS: Amounts falling due within one year	2021	2020
	€	€
Other debtors	165,183	75,409
Prepayments	26,318	23,835
Amounts owed by related party (note 5)	267,768	177,556
	<u>459,269</u>	<u>276,800</u>
	<u><u>459,269</u></u>	<u><u>276,800</u></u>
12. CREDITORS: Amounts falling due within one year	2021	2020
	€	€
Creditors and accruals	108,597	255,205
Deferred income	529,830	400,378
PAYE/PRSI	47,391	36,083
Accrued interest on loan from Fundraising Investment Fund (Note 13)	-	143,044
Loan from Fundraising Investment Fund (Note 13)	-	300,000
Amnesty International Limited (Note 5)	805,223	607,257
	<u>1,491,041</u>	<u>1,741,967</u>
	<u><u>1,491,041</u></u>	<u><u>1,741,967</u></u>

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

13. CREDITORS: Amounts falling due after more than one year	2021	2020
	€	€
Loan from Fundraising Investment Fund	1,757,885	1,302,478
	<u>1,757,885</u>	<u>1,302,478</u>
	<u><u>1,757,885</u></u>	<u><u>1,302,478</u></u>

On 28 January 2021 Amnesty International Limited agreed a revised repayment agreement for the fundraising investment loan repayments and a deferral of loan payments together with accrued loan interest until 2023-2027 with Amnesty International Limited.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

13. CREDITORS: Amounts falling due after more than one year (CONTINUED)

Loan repayments schedules at 31/12/2021 are as follows:

	2021	2020
	€	€
Less than one year	450,000	300,000
Between one and two years	150,000	150,000
Between two and five years	450,000	450,000
After five years	552,478	702,478
	<u>1,602,478</u>	<u>1,602,478</u>

Revised loan repayments schedules at 06/07/2023 are as follows:

	2021	2020
	€	€
Less than one year	-	-
Between one and two years	-	-
Between two and five years	605,408	593,044
After five years	1,152,477	1,152,478
	<u>1,757,885</u>	<u>1,745,522</u>

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 €76,866 (2020: €79,165) represents contributions payable by the company to the fund and pension related cost.

15. FINANCIAL INSTRUMENTS

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

	2021	2020
	€	€
Financial assets		
Measured at undiscounted amount receivable		
• Trade and other debtors	165,183	75,409
• Amounts owed by related party	267,768	177,556
	<u>432,951</u>	<u>252,965</u>

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

15. FINANCIAL INSTRUMENTS (CONTINUED)

Financial liabilities	2021 €	2020 €
Measured at amortised cost		
• Other loan from Fundraising Investment Fund	1,757,885	1,745,522
Measured at undiscounted amount payable		
• Trade and other creditors	108,597	255,205
• Amounts owed to related party	805,223	607,257
	<u> </u>	<u> </u>

16. OPERATING LEASES COMMITMENTS

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

	Leasehold premises	
Payable on leases which expire:	2021 €	2020 €
Within one year	600	600
Between one and five years	2,400	2,400
After five years	109,998	110,598
	<u>112,998</u>	<u>113,598</u>

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 2021 in respect of these facilities were €1,591,405 (2020: €1,603,407).

19. POST BALANCE SHEET EVENT

No events have occurred since the balance sheet date that require adjustment or disclosure.