

Amnesty International Irish
Section Company Limited by Guarantee

Reports and Financial Statements
for the financial year ended
31 December 2025

CRO Registered No: 432452

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

CONTENTS PAGE

DIRECTORS, NATIONAL BOARD AND OTHER INFORMATION	2
DIRECTORS’ REPORT	3 - 13
DIRECTORS’ RESPONSIBILITIES STATEMENT	14
INDEPENDENT AUDITORS’ REPORT	15- 17
STATEMENT OF INCOME AND RETAINED EARNINGS	18
BALANCE SHEET	19
NOTES TO THE FINANCIAL STATEMENTS	20 -29

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS, NATIONAL BOARD AND OTHER INFORMATION

DIRECTORS	Graham Roe Brid Cannon Razan Ibraheem Seán Mulligan Katie O’Houlihan Fiona O’Connor Màille Brady Bates	Chairperson Chairperson (Retired 11.10.2025) Hon Secretary (Retired 11.10.2025) Hon Treasurer Acting (Retired 11.10.2025)
	Lorraine Smyth Eavan O’Halloran Mary-Michelle O’Connor Francesca Monteduro Loni Duremord	(Appointed 27.03.2025) (Appointed 27.03.2025) (Appointed 27.11.2025) (Appointed 10.06.2026)
COMPANY SECRETARY	Razan Ibraheem Stephen Bowen	(Retired 29.01.2026) (Appointed 29.01.2026)
EXECUTIVE DIRECTOR	Stephen Bowen	
INDEPENDENT AUDITORS	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4	
REGISTERED OFFICE	Suite 329, The Capel Building Mary’s Abbey Dublin, D07 V4HR	
PRINCIPAL BANKER	Bank of Ireland College Green Dublin 2	
SOLICITORS	Philip Lee Solicitors 7/8 Wilton Terrace, Dublin 2	
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 2025. 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. At its core, Amnesty International seeks to educate, inform and inspire every individual, and every organ of society, to strive for the realisation of universal human rights and to thus secure a world free from fear and want for everyone.

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 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 lies at the heart of our mission and so it is to them that we owe our deepest accountability.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

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. During 2025, we continued our transformation programme under our new Executive Director, identifying and implementing new ways of working together for human rights across the Irish Section to create a more agile and sustainable Section: one better capable of playing its full role in the wider Amnesty Movement, and with a sharper focus on addressing global threats to human rights in a world which needs Amnesty's voice to be loud and clear more than ever before.

Amnesty International Ireland is headquartered in Suite 329, The Capel Building, Mary's Abbey, Dublin 7, D07 V4HR .

In 2025, as a national section of the Global Amnesty International Movement, Amnesty International Ireland worked on a range of global campaigns including:

- Protection of individuals at risk and freedom of Prisoners of Conscience
- Protect the Protest
- Israel's genocide, illegal occupation and apartheid against Palestinians

While we work mainly on global issues, we also undertake research and action seeking to ensure that the Irish Government adheres to its international human rights obligations, as set out in international human rights treaties that Ireland has signed and ratified. We continued our work on Human Rights Education, which remains a cornerstone of all that we do.

Protection of individuals at risk and Prisoners of Conscience

In 2025, we campaigned on the cases of 84 individuals experiencing or at risk of serious human rights violations around the world, including seeking the freedom of Prisoners of Conscience. The following are some of those cases:

Israel: Yuval Peleg, a young Israeli prisoner of conscience serving a prison sentence for refusing to enlist in the Israeli military over its genocide in Gaza and Israel's unlawful occupation of the OPT; and Dr. Hussam Abu Safiya, director of Kamal Adwan hospital and a prominent voice of Gaza's decimated healthcare sector, arbitrarily detained by Israeli authorities since his arrest on 27 December 2024.

Tunisia: Sonia Dalmani, a lawyer and media commentator who has dedicated her life to defending human rights and is facing years in prison in politically motivated judicial proceedings for speaking out.

South Africa: Unecebo Mboteni, a three-year-old boy who died after falling into a pit toilet at his pre-school, whose parents still wait for justice and accountability.

Cambodia: Members of Mother Nature Cambodia, Chandaravuth Ly, Keoraksmei Phuon, Kunthea Long, Leanghy Yim, Ratha Sun and Ratha Thun, jailed for defending Cambodia's environment from exploitation.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

Ecuador: The Guerreras por la Amazonía, young environmental activists facing violent intimidation for protecting their communities from gas flares causing toxic fumes and environmental degradation in the Ecuadorian Amazon.

Russia: Poet Artyom Kamardin, sentenced to seven years in prison in December 2023 for reading out anti-war poetry in public, and denied medical care for injuries resulting from torture during his arrest.

USA: Having been unlawfully arrested and arbitrarily detained by ICE for more than three months, Palestinian student and activist Mahmoud Khalil was released on the order of a federal judge and could finally return home to his wife and new baby, but his legal battle continues.

Protect the Protest

We participated in the global campaign entitled Protect the Protest to confront and challenge the growing threat to the right to protest, and shrinking civic space, across the world. Throughout 2025, we engaged our activists and supporters in the campaign, including by taking part in actions outside embassies of target states.

We gave particular focus to a select number of the countries profiled in the global campaign.

We took part in the global response to the deadly crackdown on protest in Mozambique when reckless and unnecessary force was used against protesters following the October 2024 election, resulting in unlawful killings and devastating injuries,

Russia was again a country of focus for us due to its war censorship laws, and we ran several petitions for individuals prosecuted and detained under these laws. We joined the global International Women's Day campaign of solidarity for the missing Russian women imprisoned for their opposition to Russia's war in Ukraine.

Hungary was another. Pride parades there have been unlawfully and arbitrarily banned as part of an increasingly anti-LGBTI agenda. Over recent years, the government has repeatedly targeted the LGBTI community through legislation, and the new prohibition on LGBTI-themed assemblies compounds these harms. Despite this and the increasing restriction of the rights of LGBTI activists and their allies to freedom of association, assembly and expression, Pride events were still taking place. We supported the campaign demanding that Budapest Pride be allowed to proceed without arrests or violence. Our Director was one of many Amnesty colleagues from around the world to march in solidarity with Budapest Pride, which took place without incident. Another of our actions was to organise a presence at Dublin Pride on the theme of solidarity with Budapest Pride. We also took part in the campaign to protect Pécs Pride, and our Director travelled to Pécs to help ensure it proceeded safely without intervention from the authorities.

Ireland too was a country of focus in 2025. We met with An Garda Síochána to outline and discuss our concerns about unnecessary and disproportionate use of force against people peacefully protesting Israel's crimes against Palestinians.

Israel/Occupied Palestinian Territory

Throughout 2025, we continued work campaigning for an end to Israel's illegal occupation and apartheid, and its genocide in Gaza following that finding in our landmark global research report published in December 2024. This included calling on the Taoiseach and Tánaiste to name Israel's actions in Gaza as genocide, and we welcomed that both did so in the Oireachtas. We engaged our activists in joining us at public marches

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**DIRECTORS' REPORT (CONTINUED)**

protesting Israel's genocide, and in showing solidarity with the Palestinian people in Gaza and the rest of the Occupied Palestinian Territory. We, together with our activists, held many protest actions, including one outside the Hungarian embassy demanding that Israeli Prime Minister Netanyahu, under an ICC arrest warrant, be arrested and handed over to the Court when he landed on Hungarian soil.

Our global Secretary General, Agnès Callamard, came on mission to Ireland in July, followed by our global Senior Director for Research, Advocacy, Policy and Campaigns, Erika Guevara Rosas, in October. A series of high-level meetings with the Irish Government and officials took place. The primary purpose was to press for Ireland to continue to demand suspension of the EU-Israel Association Agreement and act unilaterally as if it were suspended.

Given International Criminal Court-related US sanctions, we also pressed for Ireland to demand that the EU's Blocking Statute be activated to shield ICC officials or those who support the ICC's work from the effects of those sanctions, and that Ireland enact its own. Meetings were also held with Irish civil society organisations to discuss our shared human rights agendas.

We also worked with domestic partner NGOs on the continued campaign for the Occupied Territories Bill to be passed so that all trade with illegal settlements in the OPT could be banned, as one small but key step towards Ireland's meeting its international legal obligations, including those set out by the International Court of Justice in its July 2024 Advisory Opinion on Israel's illegal occupation.

USA Trump Administration's attacks on human rights

We supported the global Amnesty International campaign against the Trump Administration's attacks on universal human rights, and its targeting vital US and international institutions and initiatives that were designed to make the world safer and fairer. The US assault on the very concepts of multilateralism, asylum, racial and gender justice, global health and life-saving climate action was further emboldening other anti-rights leaders and movements. As one of our actions, we and our activists held a protest outside the US Embassy in Dublin to mark the Taoiseach's St Patrick's Day visit to the White House. We held giant shamrocks with five key messages to the US Administration on respecting human rights, defending Ukraine, protecting refugees, respecting the International Criminal Court, and ending Israel's genocide.

South Sudan: UN arms embargo

Through our media channels, we promoted the successful global campaign for a renewal of the UN arms embargo on South Sudan as crucial to curtailing the flow of weapons used to violate international humanitarian law, and for the Security Council and UN members to diligently enforce it, especially amid recent violations. The human rights situation in South Sudan was deteriorating rapidly, as government forces, fighters of armed opposition groups as well as armed youth continue to violate human rights. Placing more guns in the hands of warring parties involved in serious human rights violations and crimes under international law would have endangered civilians.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**DIRECTORS' REPORT (CONTINUED)**

#FixTikTok

We and our international office organised a handover at TikTok's Irish headquarters in Dublin of over 170,000 petition signatures gathered globally, including in Ireland, calling on the company to address the platform's toxic and addictive design features that endanger children and young people. The petitions were delivered by young digital rights activists from Ireland, Argentina and France.

Human Rights Education

We continued our successful Activism Academy programme, whereby we recruited and - over a number of months - trained a group of committed secondary school students to know and understand human rights and campaigning. Our aim was that participants would become human rights champions within their own networks.

Bringing human rights close to home

Throughout the year, local Amnesty groups and activists around the country came out to support the fight for human rights, amplifying our voices at a local level, and joining our many actions and demonstrations. On Human Rights Day, 10 December, we organised a collective candlelight action across our local groups around the country and head office. As of end 2025, we have seven local groups and one college society, who support us in campaigning.

For instance, our Wexford Group held a weekly Palestine protest every Thursday to raise awareness of the unfolding genocide in Gaza; and our Schull Group had a petition-signing stand at Fastnet Film Festival. Our activists also played a key part in our annual presence at Electric Picnic, where we gathered 737 signatures for 8 petitions: 6 on individuals at risk and two campaign petitions: making TikTok safer for young people, and encouraging the Irish government to not give Israel special trade privileges.

Electric Picnic also offered us the opportunity to host our usual 'Amnesty Hour' panel discussion at the Leviathan tent, this time on the theme of the voice of young people. Our Executive Director was joined on stage by a youth panel, including Seán Binder who grew up in Ireland and was arrested and prosecuted on baseless felony charges in Greece for volunteering as a sea rescuer. For many years we had been supporting the campaign for his acquittal at his upcoming trial. He contributed to what was an engaging discussion before an audience mainly of young people, who may be future Amnesty Ireland supporters.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**DIRECTORS' REPORT (CONTINUED)**

REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE

During 2024 the Irish Section undertook a significant restructuring to reduce operational costs, improve effectiveness and to re-orient its fundraising activities to achieve a greater focus on digital acquisition and major donor cultivation and legacies programmes, pausing all our “Face to Face” (F2F) cold acquisition work. The F2F campaign model is designed to recruit new members to Amnesty Ireland who will provide financial support via regular subscriptions over many years to come. It is a tried and tested model used across our sector, but requires a level of upfront investment that is beyond the reach of our current reserves. The period of pause will allow us to invest our energies in retention strategies, ensuring our supporters – both new and old – are nurtured and treasured across their entire donation lifetime. The pause will also allow us to maintain a renewed focus on growing our supporter base amongst younger people, a crucial strategic consideration for Amnesty globally. These measures allowed us to continue operations and effectively manage our cash balance during what was a challenging year.

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 2025 amounted to €1,658k a decrease from €1,918k in 2024.

Income from subscriptions and membership decreased from €957k in 2024 to €794k in 2025.

Income from Amnesty International (Ireland) Foundation, an Irish registered connected trust, was €1,269k in 2025. Income received in 2024 was €33k.

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.

The company incurs an annual assessment charge from Amnesty International Limited in respect of the International Movement. In August 2025 an agreement was reached with Amnesty International Limited (AIL) under which, a payment of €1 million from the Section CLG to AIL was accepted as full and final settlement of all outstanding debts and liabilities as well as any future liability for the 2025 full-year assessment once calculated. In view of this agreement, the outstanding assessment charges at year end 2025 are recorded as nil, and the balance due to Amnesty International Limited at the financial year end is €13k.

Total expenditure in 2025 was €1,308k. In 2024 the expenditure was 2,001k. That figure excluded the €2,339k loan write off.

The result for the year was a surplus of €1,465k from current year activities compared to a surplus of €2,255k in 2024.

The balance sheet has accumulated surplus of €1,149k compared with the deficit in 2024 of €316k. 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 1st January 2026 to 31st December 2026 and are satisfied that the company will generate sufficient income to cover future cash requirements.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**DIRECTORS' REPORT (CONTINUED)**

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 2025 we had an average of 16 employees on programmes, campaigns, fundraising, finance and administrative support, and an average of 4 FTE on the F2F recruitment programme. Total salary, wages, and related costs of these employees in 2025 was €787k (2024: €1,405k). F2F recruitment was paused in July 25.

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. Until recently 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. Currently, the Company is able to maintain sufficient cash balances to meet its continuing operations and liabilities. As at 31 December 2025 the cash balance was €1,150k (2024: €221k).

Investment policy

The bulk of Amnesty's cash balances are held in demand deposit accounts with our principal bankers Bank of Ireland. With recent funding events having given us a material surplus, Board and Management are currently analysing our position and will recommend an investment strategy for these funds in line with best practice for a non-profit of this size, scale and risk appetite.

Balance Sheet

The assets of the Company amount to €1,375k with liabilities of €226k resulting in an accumulated revenue surplus of €1,149k.

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 International Development. 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.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

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:

Brid Cannon	11 th October 2025 Retired
Razan Ibraheem	11 th October 2025 Retired
Katie O'Houlihan	11 th October 2025 Retired
Seán Mulligan	
Fiona O'Connor	
Màille Brady Bates	
Graham Roe	
Lorraine Smyth	
Eavan O'Halloran	27 th March 2025 Appointed
Mary-Michelle O'Connor	27 th March 2025 Appointed
Francesca Monteduro	27 th November 2025 Appointed
Loni Duremord	10 th June 2026 Appointed

Secretary:

Razan Ibraheem	29 th January 2026 Retired
Stephen Bowen	29 th January 2026 Appointed

BOARD ACTIVITIES

The National Board meets regularly, usually holding meetings on a bi-monthly basis, there were 9 meetings convened in 2025. Individual attendance by board members during 2025 was as follows:

Brid Cannon**	86%
Razan Ibraheem**	86%
Katie O'Houlihan**	42%
Fiona O'Connor	100%
Seán Mulligan	88%
Maille Brady Bates	56%
Lorraine Smyth	88%
Graham Roe	88%
Eavan O'Halloran*	100%
Mary-Michelle O'Connor*	88%
Francesca Monteduro *	N/A
Loni Duremord*	N/A

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 2025/26

** denotes left the board during 2025

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

BOARD ACTIVITIES (CONTINUED)

Finance & Audit Subcommittee: 2025

Seán Mulligan

Bríd Cannon 11th October 2025 Retired

Fiona O'Connor

Graham Roe

Senior Staff Support Stephen Bowen, Executive Director

International Policy Subcommittee: 2025/2026

Bríd Cannon

Graham Roe

Loni Duremord (Youth Delegate)

Senior Staff Support – Stephen Bowen (Executive Director)

Human Resources Subcommittee: 2025

Máille Brady Bates

Fiona O'Connor

Senior Staff Support Stephen Bowen, Executive Director

Section Board Property Working Group 2025

Seán Mulligan

Razan Ibraheem 11th October 2025 Retired

Lorraine Smyth

Mary-Michelle O'Connor

Senior Staff Support, Stephen Bowen, Executive Director

Other Board Member and Senior Personnel Changes since 01 January 2025

Bríd Cannon, Razan Ibraheem and Katie O'Houlihan retired from the National Board on 11th October 2025.

Eavan O'Halloran and Mary-Michelle O'Connor were appointed to the National Board on 27th March 2025.

Francesca Monteduro was appointed to the National Board on 27th November 2025.

Razan Ibraheem retired as Company Secretary on 29th January 2026.

Stephen Bowen was appointed as Company Secretary on 29th January 2026.

Loni Duremord was appointed as Youth Delegate in January 2026, and to the National Board on 10th June 2026.

**AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT (CONTINUED)**

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, and that the financial statements should be prepared on a going concern basis. In August 2025 an agreement was reached with Amnesty International Limited (AIL) under which, a payment of €1 million from the Section CLG to AIL will be accepted as full and final settlement of all outstanding debts and liabilities as well as any future liability for the 2025 full-year assessment once calculated. This agreement further strengthens the financial status of the Section CLG. The board has reviewed projected cashflows for 2026 and 2027 taking account of reasonably foreseeable changes in trading performance where the strategy will be to maintain the membership for 2026 and 2027, reduce the fundraising activities costs and focus on the digital area.

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 Suite 329, The Capel Building, Mary's Abbey, Dublin 7, D07 V4HR

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)**

SUBSEQUENT EVENTS

Amnesty International Irish Section Company Limited by Guarantee has signed a new lease contract for 5 years (with a break clause at 2.5 years) at a value of €31,000pa. Located in Unit 329 The Capel Building, Mary's Abbey North City Dublin 7, these premises will serve as the HQ Hub for Amnesty International Irish Section and as our registered office.

POLITICAL CONTRIBUTIONS

There were no political contributions made by the company during the financial year (2024: €Nil).

AUDITORS

The auditors, Crowe Ireland, are eligible and express a willingness 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:

Signed by:

2E6E861C75CE491...

Graham Roe
Director

DocuSigned by:

D36B9C6EBDB1432...

Seán Mulligan
Director

2/10/2026
Date: _____

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.



Crowe Ireland
40 Mespil Road
Dublin 4
D04 C2N4
Ireland
Tel +353 1 448 2200
www.crowe.ie

**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 2025, 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 2025 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: 2/10/2026

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	<i>Notes</i>	2025 €	2024 €
Turnover	4	1,658,397	1,917,600
Administrative expenses		(1,308,406)	(2,000,937)
Operating Surplus/(Deficit)		349,991	(83,337)
Contribution to the International Movement	5	(53,268)	-
Gain on settlement of outstanding debt	10	-	2,338,986
Other Income – exceptional	6	1,168,239	-
Surplus/(Deficit) on ordinary activities before taxation	7	1,464,962	2,255,649
Taxation	9	-	-
Surplus for the financial year		1,464,962	2,255,649
Retained deficit at the beginning of reporting period		(316,222)	(2,571,871)
Retained Surplus/(Deficit) at the end of reporting period		1,148,740	(316,222)

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 2025**

	Notes	2025 €	2024 €
Fixed Assets			
Tangible fixed assets	11	14,632	291,092
Current Assets			
Debtors	12	210,129	347,814
Cash at bank and in hand		1,150,011	221,141
		1,360,140	568,955
Creditors: Amounts falling due within one year	13	(226,032)	(1,176,269)
Net current assets/(liabilities)		1,134,108	(607,314)
Total assets less current liabilities		1,148,740	(316,222)
NET ASSETS/(LIABILITIES)		1,148,740	(316,222)
Financed by:			
Retained surplus/(deficit)		1,148,740	(316,222)

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 27/10/2026 and signed on its behalf by:

Signed by:

 2E6E861C75CE491...
 Graham Roe
 Director

DocuSigned by:

 D36B9C6EBDB1432...
 Seán Mulligan
 Director

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****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 Suite 329, The Capel Building, Mary's Abbey, Dublin 7, D07 V4HR. The nature of the company's operations and its principal activities are set out in the directors' report on pages 3 to 13.

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.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****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. The Directors continue to monitor and assess the implications of forthcoming changes in relation to the advancement of human rights as a charitable purpose.

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.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****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 incurs an annual assessment charge from Amnesty International Limited in respect of the International Movement. In August 2025 an agreement was reached with Amnesty International Limited (AIL), under which payment of €1 million from the Section CLG to AIL was accepted as full and final settlement of all outstanding debts and liabilities as well as any future liability for the 2025 full-year assessment once calculated. This €1m payment was made in September 2025. In light of this agreement, our total liability to AIL at 31st December 2025 is reduced to €20.7k.

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. The board have reviewed projected cashflows to 31 December 2026 taking account of reasonably foreseeable changes in trading performance.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

2. GOING CONCERN (CONTINUED)

The company had a beneficial entitlement to 80% of the value of the property it occupied at 48 Fleet Street Dublin 2 on any sale. The property was owned by Amnesty International (Ireland) Foundation. In 2024 the Section and The Foundation jointly agreed to sell the property under clause 6 of the 200 Year lease granted in 2010. The Foundation accepted an offer to buy for €3.275 million. This sale was completed in May 2025.

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.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

4. TURNOVER

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

	2025 €	2024 €
Subscriptions & Membership	793,607	956,893
Project income	105,750	43,935
Fundraising income	679,791	742,116
Other Income – FIF	79,248	174,656
	<u>1,658,397</u>	<u>1,917,600</u>

Project income includes contributions of €101k (2024: €33k) received from Amnesty International (Ireland) Foundation during the financial year.

5. RELATED PARTIES TRANSACTIONS

At 31 December 2025, the balance owed to Amnesty International (Ireland) Foundation was €7,587 (2024 the balance owed by Amnesty International (Ireland) Foundation was €148,457).

In December 2025 the Amnesty International (Ireland) Foundation made a €100,000 grant to the Section to support our Human Rights Education work. In May 2025 the Amnesty International (Ireland) Foundation completed the sale of the premises at 48 Fleet Street, the Section CLG having surrendered its 200 year lease. The mortgage on the premises was redeemed in full and the net proceeds of sale distributed according to the provisions of section 6 of the said lease, with the Section receiving €1,444,591 from the Foundation.

In August 2025 an agreement was reached with Amnesty International Limited (AIL), under which a payment of €1 million from the Section CLG to AIL was accepted as full and final settlement of all outstanding debts and liabilities as well as any future liability for the 2025 full-year assessment once calculated. At 31 December 2025 the balance owed to Amnesty International Limited was €20.7k.

The total remuneration for key management personnel including employers PRSI and pension for the financial year amounted to €353,235 (2024: €371,033). The number of key management personnel during the financial year was 5 (2024: 6).

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

6. OTHER INCOME/(EXPENSES) - EXCEPTIONAL

By agreement dated 21 April 2010 the company had 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. During 2024 the Section and the Amnesty International (Ireland) Foundation jointly agreed to sell the premises at 48 Fleet Street for €3.275 million. In May 2025 the Amnesty International (Ireland) Foundation completed the sale of the premises at 48 Fleet Street, the Section CLG having surrendered its 200 year lease. At the same time, the termination of leasehold was written-off as an exceptional item for the remaining net value €276,352. The mortgage on the premises was redeemed in full, and the net proceeds of sale distributed according to the provisions of section 6 of the said lease, with the Section receiving €1,444,591 from the Foundation as contribution towards its work. The balance shown as other income is the net impact of the leasehold write off and the sums received from the Foundation.

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

	2025	2024
	€	€
Directors' remuneration	-	-
Depreciation	8,438	9,114
Operating lease rentals	21,069	600

8. EMPLOYEE INFORMATION

The average monthly number of persons employed by the company (including the executive director and the fundraisers) during the **financial year 2025** was 20 (2024: 39).

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.

10. GAIN ON SETTLEMENT OF OUTSTANDING DEBT

In August 2025 an agreement was reached with Amnesty International Limited (AIL) under which, a payment of €1 million from the Section CLG to AIL was accepted as full and final settlement of all outstanding debts and liabilities as well as any future liability for the 2025 full-year assessment once calculated. This €1 million was paid in September 2025. This transaction was reflected as an adjusting post balance sheet event in the 2024 financial statements.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

11. TANGIBLE FIXED ASSETS

	Leasehold Premises €	Fixtures & Fittings €	Computer €	Office Equipment €	Total €
Cost:					
At 1 January 2025	315,824	6,291	91,833	15,956	429,904
Additions	-	-	8,586	-	8,586
Disposal	(315,824)	-	-	-	(315,824)
At 31 December 2025	-	6,291	100,419	15,956	122,666
Depreciation:					
At 1 January 2025	37,898	5,886	79,072	15,956	138,812
Charge for financial year	1,316	110	7,012	-	8,438
Charge on Disposal	(39,214)	-	-	-	(39,214)
At 31 December 2025	-	5,996	86,084	15,956	108,036
Carrying Value:					
At 31 December 2025	-	295	14,335	-	14,632
At 31 December 2024	277,926	405	12,761	-	291,092

Leasehold premises represented 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. Following the sale of this property as outlined in note #6, the termination of leasehold was affected, and the balance of the leasehold outstanding was written-off as an exceptional item for the remaining net value of € 276,352.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****12. DEBTORS:** Amounts falling due within one year

	2025	2024
	€	€
Other debtors	182,966	174,954
Prepayments	26,863	24,103
Amounts owed by related party (note 5)	-	148,457
Accrued Income	300	300
	<u>210,129</u>	<u>347,814</u>

13. CREDITORS: Amounts falling due within one-year

	2025	2024
	€	€
Creditors and accruals	118,324	156,592
Deferred income	64,494	10
PAYE/PRSI	14,879	19,667
Amnesty International Limited (note 5)	28,335	1,000,000
	<u>226,032</u>	<u>1,176,269</u>

Related party loan from Amnesty International Limited is interest free and was repaid in full as part of the €1M agreement.

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 for 2025 is €35,445 (2024: €40,233) represents contributions payable by the company to the fund and pension related cost.

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****15. FINANCIAL INSTRUMENTS**

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

	2025 €	2024 €
Financial assets		
Measured at undiscounted amount receivable.		
• Trade and other debtors	182,966	174,954
• Amounts owed by related party	-	148,457
	<u> </u>	<u> </u>
	2025 €	2024 €
Financial liabilities		
Measured at undiscounted amount payable		
• Trade and other creditors	118,324	156,592
• Amounts owed to related party	28,335	1,000,000
	<u> </u>	<u> </u>

16. OPERATING LEASES COMMITMENTS

	Leasehold premises	
	2025 €	2024 €
Payable on leases which expire:		
Within one year	22,360	600
Between one and five years	-	-
After five years	-	-
	<u>22,360</u>	<u>600</u>

AMNESTY INTERNATIONAL IRISH SECTION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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 was jointly and severally liable for amounts outstanding on these facilities. In May 2025 the mortgage was paid off in full from the proceeds of sale of the premises at 48 Fleet Street. The guarantees outstanding at 31 December 2025 in respect of these facilities were €nil (2024: €1,354,832).

19. POST BALANCE SHEET EVENT

Amnesty International Irish Section Company Limited by Guarantee has signed a new lease contract for 5 years (with a break clause at 2.5 years) at a value of €31,000pa. Located in Unit 329 The Capel Building, Mary's Abbey, Dublin 7, D07 V4HR, these premises will serve as the HQ Hub for Amnesty International Irish Section and as our registered office.