

Company registration number: 04310900
Charity registration number: 1099126
Scottish charity registration number: SC049311



IJM

INTERNATIONAL JUSTICE MISSION UK

(A company limited by guarantee)
Annual Report and Financial Statements
For the Year Ended 31 March 2022

Edmund Carr LLP
Chartered Accountants
& Statutory Auditor
146 New London Road
Chelmsford
Essex
CM2 0AW



IJM

INTERNATIONAL JUSTICE MISSION UK

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INTERNATIONAL JUSTICE MISSION UK

TRUSTEES' REPORT

The Trustees, who are directors under company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2022.



REFERENCE AND ADMINISTRATIVE DETAILS

Trustees M Lane, Chair
R D Parker
M F Greenslade
A J Legg
J L Rice
A Griffiths
A Owen (resigned 29 August 2021)
C Kumar (appointed 10 March 2022)
A Budu (appointed 10 March 2022)

Executive Team David Westlake
Jennifer Heys
Molly Hodson
Esther Swaffield-Bray
Andrew Bevan

Registered Office PO Box 78942
London, SE11 9EB
The charity is incorporated in England and Wales.

Company Registration Number 04310900

Charity Registration Number 1099126

**Scottish Charity
Registration Number** SC049311

Bankers NatWest
Aylesbury Road
22 Market Square
Aylesbury
Buckinghamshire
HP20 1TR

Auditor Edmund Carr LLP
Chartered Accountants & Statutory Auditor
146 New London Road
Chelmsford
Essex
CM2 0AW

OBJECTIVES AND ACTIVITIES

International Justice Mission is a global organisation that protects people in poverty from violence. IJM partners with local authorities in 24 programme offices in 14 countries to combat slavery, violence against women and children, and police abuse of power. IJM works to: bring people who have experienced violence to safety, provide trauma-informed support to survivors, hold perpetrators accountable, and help strengthen public justice systems.

International Justice Mission UK is part of the global IJM team, supporting the organisation wide 2030 vision to:

Rescue millions, protect half a billion and make justice for people in poverty unstoppable.

IJM does this by:

Strengthening Justice Systems

We collaborate with justice system and community leaders to respond effectively to violence. Together, we design improvements that serve survivors, deter criminals and dramatically decrease violence.

Restoring Survivors to Safety and Providing Support

We partner with local authorities to bring individuals who have experienced violence to safety, providing trauma-informed support as they rebuild their lives.

Bringing Criminals to Justice

We work alongside justice system officials to ensure that criminals are held accountable, stopping the cycle of violence and deterring others from abusing vulnerable people.

Scaling Demand for Protection

We convene and equip champions to advocate for protection as an essential and tangible future for everyone.

Our unique approach includes transforming how justice systems protect their citizens. When these systems do not work criminals can abuse, exploit and enslave others without consequence, and violence becomes commonplace.

To accelerate and scale this transformation, we draw the world's attention to violence against people in poverty and build a different future together. IJM and our partners mobilise champions at the local and global level to advocate for the end of violence, using their influence to call on governments to strengthen their justice systems and protect people in poverty.

OUR ROLE AS IJM IN THE UK

IJM UK supports this global mission by:

- Raising awareness
- Raising funds to support our operational work around the world
- Mobilising a movement across all parts of society, including the UK public, media and Christian Church
- Amplifying survivors' voices and perspectives to ensure their expertise shapes solutions to violence
- Providing thought leadership, leveraging our unique global experience to influence leaders across Government, businesses and institutions
- Scaling grassroots community activism for justice
- Supporting the European anti-trafficking programme with cross-border staff capacity.

PUBLIC BENEFIT

We have a duty to report on our organisation's public benefit under Section 4 of the Charities Act 2011. We are confident that we meet those public benefit requirements having taken Charity Commission guidance into consideration. IJM UK engages core UK audiences to support and advance IJM's frontline work, whilst applying the organisation's unique global experience to strengthen the UK's response to injustice, both at home and overseas.

We believe that we meet the public benefit requirements through the range of activities we undertake, outlined in this report under Charity Objectives, Activities and Achievements, and in particular:

- IJM UK continued to work closely with UK government to further their anti-slavery and anti-violence initiatives.
- IJM UK raised awareness of slavery, trafficking in people and violence in UK and global media, including spotlighting steps that must be taken to address these issues.
- IJM UK educated students, community groups, schools and professionals about slavery and people trafficking and provided resources to end this crime.
- IJM UK contributed to our global work against violence and injustice through the financial support of the IJM field offices.
- IJM UK provided direct support in the form of a liaison worker to strengthen the efforts of the anti-trafficking programme in Europe.

ACHIEVEMENTS AND PERFORMANCE IN THE UK

International Justice Mission UK is an advancement office of IJM, with 26.5 full-time equivalent employees working with supporters throughout the UK. Our main charitable activities are:

- **Provision of funds:** directly supporting the delivery of IJM field programmes overseas.
- **Education:** assisting the global justice mission by drawing the world's attention to everyday violence, influencing leaders to protect those living in poverty from violent exploitation and trafficking, rallying all people of good will to join the movement.
- **Advocacy:** in England, Northern Ireland, Scotland and Wales, applying IJM's global expertise to inform the UK's approach to stopping violence and injustice locally and globally; and encouraging core audiences - including the UK Government and devolved governments, media, corporates, the church, civil society and a new generation of supporters - to lead the way in addressing everyday violence, both globally and locally.

To achieve these aims, IJM UK has the following primary areas of focus:

1. **Advocacy & Impact**
2. **Awareness Raising**
3. **Campaigns**
4. **Fundraising**
5. **Church engagement**
6. **Champions**
7. **Programmatic work**

We want to commend our staff and acknowledge the incredible hard work they have undertaken together during another year of uncertainty and challenge as a result of the pandemic. We are truly grateful for the dedication of the team in continuing to enable IJM UK to become more known, trusted and loved - and to achieve lasting impact in the protection of people around the world from violence.

We also offer our grateful thanks to IJM UK's volunteers, donors and supporters, through what has continued to be a challenging time, for their support and generosity.

Over the past 12 months, a period of significant financial growth has continued. Income has grown by 27% compared with the same 12-months in the previous period. We were able to contribute £1.6m in grants to IJM's field offices.

Below you will find a summary of the tremendous work undertaken by our teams and supporters in raising awareness, fundraising, with churches and champions, and in campaigning and advocating for an end to slavery and everyday violence, in our lifetime.

1. ADVOCACY AND IMPACT

We have seen significant impact in our advocacy work around combatting online sexual exploitation of children (OSEC) this year. In May 2021, we facilitated a virtual roundtable with experts from the online child protection sector to highlight how the pandemic has increased vulnerability to online sexual exploitation. The meeting was accompanied by recommendations highlighting the need for online safety/harms legislation that addresses OSEC, including livestreamed abuse.

We have focused our advocacy efforts on the Online Safety Bill, which was published and introduced to Parliament in March 2022. The Bill is a positive step forward in tackling the dissemination of child abuse materials but needs to go further in preventing the production of new child abuse material through livestreaming. We contributed evidence to the pre-legislative scrutiny process and directly to Government, engaging with MPs and the Home Office through roundtables, briefings and the media. It is encouraging to see the Bill introduced to Parliament containing strong child protection measures, including many of our recommendations, and that the Government remains open to discussing how it can be further improved.

IJM's report, 'Falling Short', found that offenders who abuse Filipino children on average receive shorter sentences than those who abuse British children. Reflecting IJM's recommendations, in April 2021 the Police, Crime, Sentencing and Courts Bill sought to amend the Sexual Offences Act so that those who arrange or facilitate abuse are sentenced as if they had physically committed the abuse. The Sentencing Council launched a consultation on new guidelines on child sexual abuse offences in May 2021.

Also in May 2021, IJM UK convened a discussion with experts to highlight the increase in vulnerability to violence throughout the COVID-19 pandemic. Our panel consisted of the UK's Migration and Modern Slavery Envoy and survivor leaders, Sophie Otiende and Victoria Nyanjura.

Throughout 2021-22, the Government conducted reviews of their Modern Slavery and International Development Strategies. Both are critical to IJM's advocacy in the years to come, therefore we submitted written evidence and participated in ongoing dialogue with government officials.

2. AWARENESS RAISING

IJM UK has continued to see impactful coverage in international, national and local media, raising the profile of issues of slavery and violence and IJM's work to stop it. In particular, IJM UK has sought to facilitate opportunities for survivor leaders and people with lived experience of slavery or violence to share their expertise and shape understanding of these issues, leading to three separate feature pieces in The Guardian.

We've also worked with media to bolster our key advocacy efforts, for example working with ITV News at 10 on a piece about the importance of tackling online sexual exploitation of children and why the Online Safety Bill could be so significant, as well as working with MP Sarah Champion on a piece for Times Red Box (The Times' daily newsletter of parliamentary news) on why the UK's Online Safety Bill should prioritise detecting newly-made child abuse materials. We also had a letter published in the Financial Times.

IJM was featured in coverage highlighting our work to prevent and protect refugees fleeing the conflict in Ukraine from exploitation, and why the crisis has increased the risk of trafficking. IJM's Country Director for Central and Eastern Europe, appeared on a prime-time news bulletin on BBC News in March 2022, talking about trafficking risks to Ukrainian refugees. We were also quoted twice in the Independent regarding our work on the Ukraine border and in the Huffington Post, raising awareness of the risk of trafficking and the work of IJM. We also co-signed a letter printed in The Telegraph about trafficking risks resulting from conflict in Ukraine.

In October 2021, IJM successfully placed a letter written by the newly established Coalition to Stop Slavery to The Times for Anti-Slavery Day 2021. This was signed by several leading anti-slavery organisations and survivors, calling for greater government action to combat modern slavery.

We have seen coverage by regional and local outlets such as BBC Radio Surrey, Luton Today, and the UK's Christian media has continued to feature IJM's work, with regular coverage on platforms such as Premier, Church Times, TWR and UCB Radio.

Over the past year, we have continued to engage with new and current supporters through harnessing the power of awareness days on social media. In July 2021, we leveraged World Day Against Trafficking in Persons to raise significant awareness of our work to protect people from trafficking, reaching considerable numbers of people with powerful video content. In October 2021, our 'Time to Stop Slavery' campaign with the newly established Coalition to Stop Slavery (a joint venture with other UK charities) for Anti-Slavery Day also resulted in viral engagement and significant supporter growth. We began to trial templates for supporters to write to their MPs, which proved a helpful and positive call to action to continue to build upon.

We are growing our online presence and venturing into new platforms. Together with IJM Germany and IJM Netherlands, we have recently secured a funded partnership with social media platform TikTok to launch targeted ads around our Ukraine crisis appeal. This is a huge opportunity to reach refugees across Europe with information about keeping safe, and to raise funds to support them. We are looking forward to seeing the results of this partnership.

3. CAMPAIGNS

IJM UK has worked hard over the past year to enable truly organisation-wide campaigns. In May 2021, we went live on BBC Radio 4 with a charity appeal to Stop Child Trafficking with well-known rapper, author and broadcaster Guvna B. This was a significant opportunity to reach new audiences and establish credibility with existing supporters. The appeal was a success, raising over £82,000 and bringing IJM to the attention of new audiences through BBC Radio 4 and Guvna B's substantial audience. Since then, we have continued to develop our relationship with Guvna B and other influencers, including singer-songwriter Lucy Grimble.

Partnering with the Big Give Christmas Challenge again, our Christmas 2021 appeal was our most successful ever, raising over £289,000! Profiling the story of Suriya from South Asia, a child who survived being exploited in forced labour slavery on a goat farm, the campaign started with an incredibly impactful, 'A Light has Dawned' event. Merlin Freeda from IJM Chennai joined us live online to powerfully share about Suriya's story and the remarkable progress that IJM is making in South Asia to combat forced labour slavery, as we scale our work across the country to protect more than 300 million people from violence. We are incredibly grateful to our generous donors who made this

campaign a success, especially noting our church partners who gave an incredible £110,000, and our generous supporters who offered their funds for matched giving.

In March 2022, in response to the tragic outbreak of war in Ukraine, the team quickly launched a Ukraine crisis appeal to help prevent trafficking at the Ukraine-Romania border and beyond. Incredibly, the campaign raised over £110,000 to support our efforts to protect refugees fleeing Ukraine. Joining the global conversation on social media in a relevant way added meaning for current followers, and reached entirely new audiences, leading to significant growth in email subscribers. In March 2022 alone, engagement with IJM UK's content across social media increased by over 800% from the previous month.

4. FUNDRAISING

In spite of the ongoing repercussions of the pandemic, IJM UK's fundraising increased significantly during this period, with income growing 27% compared with the same 12 months in the previous period. Once again, thanks to the generous support we've received this past year, we were delighted to be able to give above our budgeted amount to our global work.

As COVID-19 restrictions eased, we were thrilled to be able to host in-person fundraising events once again. The Partnerships team hosted four events in March 2022 across the UK with the aim of reuniting with our donors after the pandemic and celebrating the remarkable progress we have seen over the last 25 years since IJM began. We were joined by a colleague from IJM in Romania who shared about the issue of cross-border trafficking in Europe and some of the great progress we have seen in our work combatting it so far. It was wonderful to be able to gather together in person once again, and we were delighted to raise more than £215,000.

We continue to be overwhelmed by the financial support of churches across the country. A particular highlight for our team in Northern Ireland was receiving the largest one-off donation ever received from a church. We were delighted to see churches initiate their own fundraising challenges too, including a group of 20 champions from St Mark's Battersea Rise and St Dionis, Parsons Green who in September 2021, took part in a cycle ride from London, round the Isle of Wight and back again to raising £35,000.

We are incredibly thankful to the trusts and foundations who have chosen to start or continue investing in our work this year, including significant, multi-year funding commitments from Scotland - based trusts. We are so grateful for their generosity, which enables us to continue our work protecting people from violence.

5. CHURCH ENGAGEMENT

Church partnerships and opportunities have continued to grow this year, with nearly 300 churches engaging with us. Since launching our IJM Freedom Church programme, we have built many new relationships, formalised partnerships with key churches throughout the UK, and are seeing many churches on the journey to becoming Freedom Churches.

We have continued to raise awareness of IJM's work among new church audiences through partnerships with various Christian organisations. Our year-long partnership as one of New Wine's official charity partners was a success, both in England and Ireland. The CEO of IJM Canada shared powerfully during one of the main evening sessions at New Wine Online in July 2021. Afterwards we hosted an intimate online event for a group of major donors and church leaders, which painted the vision of IJM's work leading up to 2030. It was amazing for some key contacts to hear Anu's powerful story and more about the work of IJM.

This year we put IJM on the youth radar when we launched The Freedom Challenge at the National Youth Ministry Weekend to 1,000 youth leaders. The Freedom Challenge, developed in partnership with Youthscape, is an escape-room style adventure to help young people across the UK learn about and join the movement to end human trafficking. We are so excited to see this resource educate and inspire a younger generation to join the movement to end slavery and violence. We have also further embedded IJM as a key partner of Magnitude, a youth festival in Scotland, alongside our continued partnership with Summer Madness in Northern Ireland.

Our ongoing relationship with Just Love UK remains impactful and fruitful – we were invited to contribute to their autumn training event 2021, where we spoke to 150 student leaders about IJM's spiritual rhythms and how to continue in the work of justice for the long haul. This partnership also led to our involvement in Tearfund's Justice Conference this year. Touring in Manchester, Edinburgh, Cardiff and Bristol, we gave keynote talks and contributed to panel discussions, engaging approximately 500 people across Scotland, England and Wales.

In January, a member of our team was invited to be on the panel, alongside Justin Welby, Archbishop of Canterbury, to launch his Embracing Justice Lent book for 2022. The recorded event went out on the Church of England's Facebook and YouTube pages, where it now has over 5,000 views on YouTube alone. We also engaged with the Church of England's General Synod on anti-slavery work, and fed into an amendment on a bill which then passed unanimously in February 2022. It was encouraging for the work of IJM to be recognised by three different key contributors during the debate.

It has continued to be a privilege for the team to resource Christians and churches across the country with prayer partner emails, encouraging and equipping our supporters to pray specifically and regularly for the work of IJM in seeking justice and freedom around the world. In November 2021, we ran a Pray for Justice Online event, followed by live Zoom rooms where supporters prayed with staff and champions. These were powerful times of engagement for all involved.

6. CHAMPIONS

Since the launch of our IJM Champions programme, we have been privileged to work with volunteers from all over the country who are passionate about justice; from two young Scottish brothers who walked, ran and cycled 300km in 30 days, to one champion's epic row across the Atlantic! Our champions have donated in memory of loved ones or in lieu of birthday presents, and worn dresses and ties throughout December as part of 'Dressember', all to raise money and awareness of IJM. We have been humbled by the support we have received.

Our Champion Training Days have continued to inspire many new champions coming on board, joining the extended IJM family. Equipping volunteers as speakers has led to IJM Champions finding their own speaking engagements at new churches and starting to engage them in partnership on our behalf, enabling us to reach more people than ever before.

In November 2021, we hosted a pilot launch dinner for a group of around 10 business leaders, made up of donors and champions of IJM, from a range of different industries to gauge interest on creating a Business Leaders Network. The aim of the IJM UK Business Network is to create opportunities for IJM and the business community to work in partnership to raise awareness of the problem of slavery and IJM's proven model combatting it, and to increase opportunities for significant funding opportunities. We are planning to hold a couple of events in the coming year for the network to be inspired and grow, to further support the work of IJM.

7. PROGRAMMATIC WORK

An additional part of our work in the UK this year has been contributing to IJM's European Cross-Border trafficking programme through the provision of social work and criminal justice liaison support. The programme focuses on cases of sex trafficking and labour exploitation in Romania and seeks to build the capacity of the justice system by strengthening laws and reducing the number of people who are experiencing trafficking to the UK and Germany. As part of this programme, we have recruited a social services and criminal justice liaison worker to interact directly with survivors, police, authorities and our teams in Romania. In 2022 the programme will expand into the Netherlands, Poland and Hungary.

ORGANISATIONAL DEVELOPMENTS

During the year we carried out three major internal projects in order to support our plans for growth. These included a fundraising review with recommendations for enhanced practice; a strategy refresh exercise involving the whole staff team and resulting in a revised three-year plan; and an organisational team re-structure resulting in the recruitment of several new roles.

STAFF CARE, DIVERSITY AND INCLUSION

We continue to provide an internal chaplaincy role for staff, which has been both valued and beneficial to unburden the pressures they have felt both from the nature of our work and the global pandemic. IJM's identity as a community of spiritual formation is central to who we are and has been an essential part of our staff care programme through the pandemic. Our spiritual rhythms of stillness and corporate prayer sustain, refresh and encourage us on a daily basis. We also continued our practice of holding a staff prayer event, providing 36 hours of continuous prayer for breakthrough, the results of which have been evident.

Increasing the diversity of the Board and team has been a key focus in the past year. Two new trustees have joined the Board bringing expertise in IJM's field work in Ghana as well as digital and legal experience in the UK. Both new trustees bring diversity to the ethnic and age profiles of our board which was welcomed by all.

In what has been an incredibly tough year for everyone around the world, we are immensely grateful for a team that has pulled together and continued to deliver powerful results to help stop slavery and violence. In a year when the pandemic has made more people vulnerable to traffickers and abusers, we are thankful that we have been able to increase our contribution to IJM's global work and be part of a global movement that has seen more people brought to safety in 2021 than in any previous year.

We will continue to give our all to the fight, until all are free.

INTERNATIONAL JUSTICE MISSION UK

FINANCIAL REVIEW

The financial position of IJM UK at 31 March 2022 is shown in the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements on the following pages. The Statement of Financial Activities shows a surplus of £192,992 compared to £458,349 in the previous 17-month financial period.

INCOME

Total income for the 12 months to March 2022 was £3,502,914 (2021, 17m: £3,909,987). Building on growth in the previous year we saw increases from our regular supporters through the year. Regular giving came from 2,339 individuals, a small increase on the previous period.

EXPENDITURE

Total expenditure for the 12 months to March 2022 was £3,309,922 (2021, 17m: £3,451,638).

Included in our expenditure was the significant contribution of £1,600,000 (2021 17m: £1,500,000) we made to the work in our field offices, split below as follows:

CONTRIBUTION TO FIELD WORK BY OFFICE:

| | £ |
|----------------------|-------------------------|
| Bangalore, India | 40,000 |
| Chennai, India | 135,565 |
| Delhi, India | 26,394 |
| Kolkata, India | 45,000 |
| Mumbai, India | 62,640 |
| India Fund | 408,827 |
| Cambodia | 15,000 |
| Dominican Republic | 58,304 |
| Ghana | 227,106 |
| Kenya | 25,000 |
| Philippines | 300,000 |
| Romania | 175,000 |
| Thailand | 5,000 |
| Uganda | 45,230 |
| Sex Trafficking Fund | 30,000 |
| Covid Response | 934 |
| | Total: 1,600,000 |

OUR POLICY ON RESERVES

Sufficient reserves are maintained to cover ongoing expenditure which includes the semi-fixed costs of employee, office and professional fees in the calculation. The number of weeks of cash reserves are calculated by reference to the budgeted expenditure for the year. Should cash reserves fall below 16 weeks, then the Executive team will document and formulate a plan to remedy the situation. Should cash reserves fall below 12 weeks, then the Trustees are informed.

At 31 March 2022, we held cash reserves of £1,166,744 to cover 32 weeks of expenditure.

Total Funds increased from £927,366 to £1,120,358 during the year.

Restricted funds of £113,213 were held at 31 March 2022.

OUR PLANS FOR THE FUTURE

IJM UK's strategy for the period 2022-2023 is as follows:

To shape opinion and build partnerships so that the resources and influence in the UK are released to support the IJM Global 2030 vision of protecting 500 million people. We will do this by:

- **Growing income:** £4.7m p.a. by 2024, with 45-60% being sent to support IJM programmes in the field
- **Inspiring prayer:** 12,000 direct prayer supporters and 200,000 reached through partnerships by 2024
- **Partnering with UK Governments, public bodies, and civil society organisations to:** further IJM's global activation goals; develop institutional income generation; foster partnerships to support the European trafficking programme; and support policy and decision-making in the area of violence against women and children.

To increase impact across the key areas outlined above, we will invest in: digital development and infrastructure; increasing our external presence at a time when more in-person events and festivals are returning; developing our 'Freedom Partner' regular donor programme; promoting survivor voice; and further enhancing our impact reporting.

This will include:

1. **Digital roadmap** – encompassing three key areas of development which will strengthen our digital capability and infrastructure: marketing automation and tailored user journeys; enhanced and more integrated online giving options; partnering with experts to deliver targeted social media and awareness campaigns.
2. **Increasing our external presence** – as we enter a new season post-Covid, we plan to re-build the strong connection we have with supporters by attending summer festivals and facilitating as many new in-person engagements.
3. **Freedom Partner programme development** – building on the success of our regular giving programme, we plan to develop and enhance the offer to our regular donors across all levels of giving. We will engage in social listening and market testing to better understand what matters to our supporters.
4. **Pursuing survivor inclusive policy and programmes** – creating opportunities for survivor leaders to speak – as part of our global commitment to seeing survivors' lived experience shape policy and programmes – we aim to put survivor voice and opinion at the forefront of all our work. We will work to create opportunities for survivors to share their expertise and to raise awareness.
5. **Impact reporting** – continuing to strengthen our relationships with our donors and supporters, this year we aim to further enhance public engagement and understanding of IJM's work. We aim to amplify the considerable positive impact and change affected by our programmes across the world.

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

International Justice Mission UK is a company limited by guarantee and governed by Memorandum and Articles of Association (M&As) dated 2 September 2018. The company is also a charity registered with the Charity Commission. The revised M&As were approved by written resolution dated 15 March 2018 under Chapter 2 of Part 13 of the Companies Act 2006 and took effect from 1 April 2018.

Since May 2019, IJM UK has been registered as a charity in Scotland under The Scottish Charity Regulator (OSCR). Registration is a legal requirement if an England & Wales registered charity has 'significant presence and activity' in Scotland. IJM UK's Scottish Charity number is SC049311.

IJM UK is affiliated with International Justice Mission ("IJM"), in order to advance the mutually shared mission to protect those in poverty from violence throughout the world, and to ensure that the core values and objectives are aligned to give best effect to their shared missions. IJM UK's role is specifically to raise awareness, funding, influence and prayer across the UK, in support of the shared mission.

For the purpose of aligning the global team around shared mission, core values and objectives, IJM is the sole company law member of IJM UK. As a separate legal entity, registered in the UK and subject to English law, IJM UK has a separate Board of Directors/Trustees with fiduciary responsibility under English law for IJM UK.

APPOINTMENT OF TRUSTEES, INDUCTION AND TRAINING

New Trustees are appointed from time to time following extensive search, interviews and unanimous approval of the UK Board. Careful attention is paid to subject matter and sector expertise and needs. Diversity, potential contribution, and conflicts of interest are also key considerations. The overall balance and functioning of the Board are also considered.

ARRANGEMENTS FOR SETTING KEY MANAGEMENT PERSONNEL REMUNERATION

Remuneration of key management personnel is decided upon by the board of Trustees.

LEADERSHIP AND TRUSTEE MEETINGS

The Trustees meet a minimum of three times during the year to make strategic and policy decisions. Members of the Executive team attend, when required, but have no voting powers.

During the year, the Executive team held weekly meetings and quarterly residential meetings and the Management Team met as needed (usually monthly) to review the management accounts, key performance indicators, work plan, budget, cash position and movements. At the end of each quarter, the Trustees receive the management accounts, cash position and movements, key performance indicators, work plan status report and a report from the Chief Executive.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. There were no Trustee expenses paid in the year. Trustees are required to disclose all relevant interests and register them with the Chief Operating officer and, in accordance with the charity's policy, withdraw from decisions where a conflict of interest arises.

IJM UK maintained a risk register throughout the year which has been reviewed and approved by the

Trustees. The register identifies potential risks, assesses the likelihood and subsequent impact of each risk, considers mitigating actions and identifies a risk recovery plan should the risk materialise, and mitigating actions fail.

SMALL COMPANIES PROVISION STATEMENT

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also the directors of International Justice Mission UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

STATEMENT OF COMPLIANCE WITH PREVAILING LAWS AND REGULATIONS

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

REAPPOINTMENT OF AUDITOR

The auditors Edmund Carr LLP are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 4 August 2022 and signed on their behalf by:

Melanie Lane

.....
M Lane

Chair of Trustees

INTERNATIONAL JUSTICE MISSION UK

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBER OF INTERNATIONAL JUSTICE MISSION UK

OPINION

We have audited the financial statements of International Justice Mission UK (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

BASIS FOR OPINION

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

independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The other information comprises the information included in the Trustees' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' 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 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the directors' report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always

detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by;

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation.
- Reading the minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation and claims.
- Considering the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's member, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's member and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's member and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colin Andrew Barker

Colin Andrew Barker FCA (Senior Statutory Auditor)
For and on behalf of Edmund Carr LLP, Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

Date: 4th August 2022

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2022
(Including Income and Expenditure Account and
Statement of Other Comprehensive Income)

| | Note | Unrestricted Funds | Restricted Funds | Total year ended 31 March 2022 | Total 17 months ended 31 March 2021 |
|------------------------------------|------|-----------------------|---------------------|---|--|
| | | £ | £ | £ | £ |
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 2,141,906 | 1,351,394 | 3,493,300 | 3,903,591 |
| Charitable activities | 3 | 5,762 | - | 5,762 | 6,168 |
| Investment income | 4 | 3,852 | - | 3,852 | 228 |
| Total Income | | 2,151,520 | 1,351,394 | 3,502,914 | 3,909,987 |
| Expenditure on: | | | | | |
| Raising funds | 5 | (605,952) | - | (605,952) | (441,262) |
| Charitable activities | 6 | (1,438,462) | (1,265,508) | (2,703,970) | (3,010,376) |
| Total Expenditure | | (2,044,414) | (1,265,508) | (3,309,922) | (3,451,638) |
| Net income | | 107,106 | 85,886 | 192,992 | 458,349 |
| Net movement in funds | | 107,106 | 85,886 | 192,992 | 458,349 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 900,039 | 27,327 | 927,366 | 469,017 |
| Total funds carried forward | 17 | 1,007,145 | 113,213 | 1,120,358 | 927,366 |

All of the charitable company's activities derive from continuing operations during the above two periods.

(Registration number: 04310900)

BALANCE SHEET

as at 31 March 2022

| | Note | 2022 £ | 2021 £ |
|---|------|------------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 49,123 | 44,677 |
| Current assets | | | |
| Stocks | | 7,354 | 7,354 |
| Debtors | 12 | 76,748 | 119,343 |
| Cash at bank and in hand | 13 | 1,166,744 | 851,541 |
| | | 1,250,846 | 978,238 |
| Creditors: Amounts falling due within one year | 14 | (179,611) | (95,549) |
| Net current assets | | 1,071,235 | 882,689 |
| Net assets | | 1,120,358 | 927,366 |
| Funds of the charitable company: | | | |
| Restricted income funds | | | |
| Restricted funds | 17 | 113,213 | 27,327 |
| Unrestricted income funds | | | |
| Unrestricted funds | | 1,007,145 | 900,039 |
| Total funds | 17 | 1,120,358 | 927,366 |

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 25 to 42 were approved by the Trustees, and authorised for issue on 4th August 2022 and signed on their behalf by:

Melanie Lane

**M Lane MSc, Chair
Trustee**

STATEMENT OF CASH FLOWS

for the Year Ended 31 March 2022

| | Note | Year ended 31 March 2022 £ | 17 months ended 31 March 2021 £ |
|--|------|--|---|
| Cash flows from operating activities | | | |
| Net movement in funds for the reporting year | | 192,992 | 458,349 |
| Adjustments for: | | | |
| Depreciation | 11 | 36,437 | 50,926 |
| Investment income | 4 | (3,852) | (228) |
| Increase in stocks | | - | (1,014) |
| Decrease/(increase) in debtors | 12 | 42,595 | (79,736) |
| Increase in creditors | 14 | 15,871 | 13,261 |
| Increase in deferred income | 14 | 68,191 | 30,100 |
| Net cash flows from operating activities | | 352,234 | 471,658 |
| Cash flows from investing activities: | | | |
| Interest receivable and similar income | 4 | 3,852 | 228 |
| Purchase of tangible fixed assets | 11 | (40,883) | (39,979) |
| Net cash flows from investing activities | | (37,031) | (39,751) |
| Net increase in cash and cash equivalents | | 315,203 | 431,907 |
| Cash and cash equivalents at 1 April | | 851,541 | 419,634 |
| Cash and cash equivalents at 31 March | 13 | 1,166,744 | 851,541 |

All of the cash flows are derived from continuing operations during the above two periods.

INTERNATIONAL JUSTICE MISSION UK

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

BASIS OF PREPARATION

International Justice Mission UK (the Charity) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

GOING CONCERN

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

DISCLOSURE OF LONG OR SHORT PERIOD

The prior period financial statements were prepared for the 17 month period 1 November 2019 to 31 March 2021. Comparatives are therefore not entirely comparable as they relate to a 17 month accounting period. The accounting period reference date was changed from 31 October to 31 March to align with IJM globally.

INCOME AND ENDOWMENTS

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

DONATIONS AND LEGACIES

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

GRANTS RECEIVABLE

Grants are recognised when the charitable company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

DEFERRED INCOME

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

INVESTMENT INCOME

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

EXPENDITURE

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the

use of resources, with central staff costs allocated on the basis of time spent. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

RAISING FUNDS

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SUPPORT COSTS

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

GOVERNMENT GRANTS

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

TAXATION

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

TANGIBLE FIXED ASSETS

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

DEPRECIATION AND AMORTISATION

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Office equipment | 20% straight-line |
| Computer equipment | 33% straight-line |

STOCK

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

TRADE DEBTORS

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and at bank.

TRADE CREDITORS

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

FUND STRUCTURE

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

PENSIONS AND OTHER POST RETIREMENT OBLIGATIONS

Pension costs relate to contributions payable to both the scheme set up with Legal & General under auto-enrolment and to two employees' personal pension plans.

2. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted Funds | Restricted Funds | Total year ended 31 March 2022 | Total 17 months ended 31 March 2021 |
|-------------------------------------|-----------------------|---------------------|--------------------------------------|---|
| | £ | £ | £ | £ |
| Donations from companies and trusts | 482,564 | 910,156 | 1,392,720 | 1,104,593 |
| Donations from individuals | 1,329,388 | 241,845 | 1,571,233 | 2,120,110 |
| Donations from churches | 104,176 | 160,977 | 265,153 | 270,012 |
| Gift aid reclaimed | 225,778 | 38,416 | 264,194 | 336,851 |
| Government grants | - | - | - | 72,025 |
| | 2,141,906 | 1,351,394 | 3,493,300 | 3,903,591 |

In 2021 the split of income from donations attributable to unrestricted/restricted funds respectively was as follows: Companies/Trusts - £608,162/ £496,431, Individuals - £1,938,637/ £181,473, Churches - £128,244/ £141,768, Gift aid reclaimed - £314,917/ £21,934, Government grants - £0/ £72,025.

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total year ended 31 March 2022 | Total 17 months ended 31 March 2021 |
|------------------------|-----------------------|---------------------|--------------------------------------|---|
| | £ | £ | £ | £ |
| Conferences and events | 5,720 | - | 5,720 | 6,100 |
| Sale of goods | 42 | - | 42 | 68 |
| | 5,762 | - | 5,762 | 6,168 |

In 2021 the income from charitable activities was also attributable to unrestricted funds.

4. INVESTMENT INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total year ended 31 March 2022 £ | Total 17 months ended 31 March 2021 £ |
|---|----------------------------|--------------------------|---|--|
| Interest receivable and similar income; | | | | |
| Interest receivable on bank deposits | 3,852 | - | 3,852 | 228 |

In 2021 the investment income was also attributable to unrestricted funds.

5. EXPENDITURE ON RAISING FUNDS

| | Direct costs £ | Allocated support costs £ | Total year ended 31 March 2022 £ | Total 17 months ended 31 March 2021 £ |
|--|----------------------|---------------------------------|---|--|
| Costs of generating donations and legacies | 65,312 | 540,640 | 605,952 | 441,262 |

All of the above expenditure was attributable to unrestricted funds (current period and prior year).

When we include our Field work support contribution in the calculation, the £605,952 cost of generating donations and legacies represents 18% of our expenditure in 2022, an increase from 12% in 2021. This increase is a result of a large investment in new systems and secondly a change in allocation of staff time, following a thorough review.

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Activity undertaken directly £ | Activity support costs £ | Total year ended 31 March 2022 £ | Total 17 months ended 31 March 2021 £ |
|------------------------|---|-----------------------------------|---|--|
| Education and Advocacy | 72,192 | 926,781 | 998,973 | 1,478,254 |
| Field Work Support | 1,608,500 | 96,497 | 1,704,997 | 1,532,122 |
| | 1,680,692 | 1,023,278 | 2,703,970 | 3,010,376 |

£1,438,462 (2021 - £2,111,763) of the above expenditure was attributable to unrestricted funds and £1,265,508 (2021- £898,613) to restricted funds.

Field Work Support direct costs include field contributions of £1,600,000 (2021 - £1,500,000) and other direct costs of £8,500 (2021- £3,617).

7. ANALYSIS OF SUPPORT COSTS

Raising funds expenditure

Costs of generating donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total year ended 31 March 2022 £ | Total 17 months ended 31 March 2021 £ |
|-----------------------------|----------------------------|--------------------------|--|---|
| Staff costs | 411,639 | - | 411,639 | 285,893 |
| Office building costs | 49,959 | - | 49,959 | 43,383 |
| Office expenses | 7,282 | - | 7,282 | 3,203 |
| Depreciation | 10,043 | - | 10,043 | 8,588 |
| Sundry expenses | 53,816 | - | 53,816 | 25,323 |
| Audit and accountancy fees | 3,412 | - | 3,412 | 1,525 |
| Legal and professional fees | 4,489 | - | 4,489 | 6,319 |
| | 540,640 | - | 540,640 | 374,234 |

Charitable activities expenditure

| | Unrestricted Funds £ | Restricted Funds £ | Total year ended 31 March 2022 £ | Total 17 months ended 31 March 2021 £ |
|-----------------------------|----------------------------|--------------------------|--|---|
| Staff costs | 779,103 | - | 779,103 | 1,075,500 |
| Office building costs | 94,558 | - | 94,558 | 163,201 |
| Office expenses | 13,782 | - | 13,782 | 12,049 |
| Depreciation | 19,008 | - | 19,008 | 32,307 |
| Sundry expenses | 101,873 | - | 101,873 | 95,281 |
| Audit and accountancy fees | 6,458 | - | 6,458 | 5,735 |
| Legal and professional fees | 8,496 | - | 8,496 | 23,669 |
| | 1,023,278 | - | 1,023,278 | 1,407,742 |

All expenditure on support costs in 2021 was also attributable to unrestricted funds.

8. NET INCOMING/OUTGOING RESOURCES

Net outgoing/(incoming) resources for the year include:

| | Total year ended 31 March 2022 | Total 17 months ended 31 March 2021 |
|------------------------------|---|--|
| | £ | £ |
| Operating leases | 134,127 | 193,380 |
| Audit fees | 7,106 | 5,240 |
| Other non-audit services | 2,764 | 2,020 |
| Depreciation of fixed assets | 36,436 | 50,926 |

9. TRUSTEES REMUNERATION AND EXPENSES

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the period. Anita Budu and Andy Griffiths are employed by IJM Ghana and IJM Global respectively, they are not reimbursed for these roles in any way by IJM UK.

Travel expenses totalling £735 were paid by the charity during the year in respect of one Trustee (2021 - Nil).

10. STAFF COSTS

The aggregate payroll costs were as follows:

| Staff costs during the year were: | Total year ended 31 March 2022 | Total 17 months ended 31 March 2021 |
|--|---|--|
| | £ | £ |
| Wages and salaries | 1,014,473 | 1,180,321 |
| Social security costs | 98,712 | 110,584 |
| Pension costs | 77,557 | 70,489 |
| | 1,190,742 | 1,361,394 |

The monthly average number of persons (including senior management team) employed by the charity during the period expressed by head count was as follows:

| | 31 March 2022 | 31 March 2021 |
|----------------|----------------------|----------------------|
| | No | No |
| Administration | 29 | 27 |

27 (2021 - 27) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £77,557 (2021 - £70,489).

The number of staff employed on a full-time equivalent basis in 2022 was 26 (2021 - 25).

The number of employees whose emoluments in the year (2021:17 month period) fell within the following bands was:

| | 2022 | 2021 |
|---------------------|-------------|-------------|
| | No | No |
| £60,001 - £70,000 | 1 | 1 |
| £100,001 - £110,000 | 1 | - |
| £120,001 - £130,000 | - | 1 |

The total employee benefits of the key management personnel of the charitable company in the 12 month period were £190,532 (2021 - 17 months £272,439).

11. TANGIBLE FIXED ASSETS

| | Office and computer equipment £ | Furniture £ | Fixture & Fittings £ | Total £ |
|-----------------------|--|----------------|----------------------------|------------|
| Cost: | | | | |
| At 1 April 2021 | 107,707 | 19,361 | 19,251 | 146,319 |
| Additions | 39,284 | 1,126 | 473 | 40,883 |
| At 31 March 2022 | 146,991 | 20,487 | 19,724 | 187,202 |
| Depreciation: | | | | |
| At 1 April 2021 | 91,611 | 5,486 | 4,545 | 101,642 |
| Charge for the year | 29,052 | 4,097 | 3,288 | 36,437 |
| At 31 March 2022 | 120,663 | 9,583 | 7,833 | 138,079 |
| Net book value | | | | |
| At 31 March 2022 | 26,328 | 10,904 | 11,891 | 49,123 |
| At 31 March 2021 | 16,096 | 13,875 | 14,706 | 44,677 |

12. DEBTORS

| | 2022 £ | 2021 £ |
|----------------|---------------|----------------|
| Prepayments | 17,324 | 17,324 |
| Accrued income | 59,007 | 81,606 |
| Other debtors | 417 | 20,413 |
| | 76,748 | 119,343 |

13. CASH AND CASH EQUIVALENTS

| | 2022 | 2021 |
|--------------|------------------|----------------|
| | £ | £ |
| Cash on hand | 1,467 | 787 |
| Cash at bank | 1,165,277 | 850,754 |
| | 1,166,744 | 851,541 |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|------------------------------------|----------------|---------------|
| | £ | £ |
| Trade creditors | 38,603 | 36,145 |
| Other taxation and social security | 30,686 | 22,224 |
| Accruals | 12,031 | 7,080 |
| Deferred income | 98,291 | 30,100 |
| | 179,611 | 95,549 |

| | 2022 | 2021 |
|--|-----------------|-----------------|
| | £ | £ |
| Deferred income at 1 April 2021 | (30,100) | - |
| Resources deferred in the period | (78,291) | (30,100) |
| Amounts released from previous periods | 10,100 | - |
| Deferred income at year end | (98,291) | (30,100) |

Deferred income relates to grants and other income relating to future periods received in advance.

15. OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS

Operating lease commitments

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

| | 31 March 2022 £ | 31 March 2021 £ |
|----------------------------|--------------------------------|--------------------------------|
| Land and buildings | | |
| Within one year | 66,009 | 65,739 |
| Between one and five years | 2,499 | 6,248 |
| | 68,508 | 71,987 |

16. CHARITABLE COMPANY STATUS

The charitable company is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £10 towards the assets of the charitable company in the event of liquidation.

17. FUNDS

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2022 £ |
|------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted funds | | | | |
| General | 900,039 | 2,151,520 | (2,044,414) | 1,007,145 |
| Restricted | | | | |
| India | 26,394 | 642,870 | (669,023) | 241 |
| Kenya | - | 9,532 | (9,532) | - |
| Philippines | - | 155,608 | (155,608) | - |
| Latin America | - | 58,749 | (58,304) | 445 |
| Uganda | - | 6,884 | (6,884) | - |
| Ghana | - | 218,990 | (218,990) | - |
| International Church Relations | 933 | - | (933) | - |
| Romania (including Ukraine appeal) | - | 258,761 | (146,234) | 112,527 |
| Total restricted | 27,327 | 1,351,394 | (1,265,508) | 113,213 |
| Total funds | 927,366 | 3,502,914 | (3,309,922) | 1,120,358 |

Restricted funds arise where donors specify the field office they wish to sponsor or give money for a specific purpose. If the contributions made to specific field offices exceed the restricted donations received, then the additional contributions are made from unrestricted funds.

Prior Year Funds

| | Balance at 1 November 2019 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2021 £ |
|-----------------------------------|---|-------------------------------------|-------------------------------------|---|
| Unrestricted funds | | | | |
| General | 456,708 | 2,996,356 | (2,553,025) | 900,039 |
| Restricted | | | | |
| Cambodia | - | 906 | (906) | - |
| India | 45 | 181,358 | (155,009) | 26,394 |
| Kenya | - | 13,204 | (13,204) | - |
| Philippines | - | 463,316 | (463,316) | - |
| Latin America | - | 53,439 | (53,439) | - |
| Uganda | - | 20,027 | (20,027) | - |
| Ghana | 11,331 | 111,607 | (122,938) | - |
| Thailand | - | 750 | (750) | - |
| International Church Relations | 933 | - | - | 933 |
| Sex Trafficking Fund | - | 48,767 | (48,767) | - |
| Romania | - | 20,257 | (20,257) | - |
| Total restricted | 12,309 | 913,631 | (898,613) | 27,327 |
| Total funds | 469,017 | 3,909,987 | (3,451,638) | 927,366 |

Restricted funds arise where donors specify the field office they wish to sponsor or give money for a specific purpose. If the contributions made to specific field offices exceed the restricted donations received, then the additional contributions are made from unrestricted funds.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds | Restricted Funds | Total funds at 31 March 2022 |
|-------------------------|-----------------------|---------------------|------------------------------------|
| | £ | £ | £ |
| Tangible fixed assets | 49,123 | - | 49,123 |
| Current assets | 1,137,633 | 113,213 | 1,250,846 |
| Current liabilities | (179,611) | - | (179,611) |
| Total net assets | 1,007,145 | 113,213 | 1,120,358 |

| | Unrestricted Funds | Restricted Funds | Total funds at 31 March 2021 |
|-------------------------|-----------------------|---------------------|------------------------------------|
| | £ | £ | £ |
| Tangible fixed assets | 44,677 | - | 44,677 |
| Current assets | 950,911 | 27,327 | 978,238 |
| Current liabilities | (95,549) | - | (95,549) |
| Total net assets | 900,039 | 27,327 | 927,366 |

19. RELATED PARTY TRANSACTIONS

Donations made by the Trustees without any conditions attached totalled £53,834 for the period (2021 - £43,935).



IJM

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INTERNATIONAL JUSTICE MISSION is a global organisation that protects people in poverty from violence. IJM partners with local authorities in 27 programme offices in 15 countries to combat slavery and trafficking, violence against women and children, and police abuse of power. IJM works to bring people to safety, support survivors with trauma-informed care, hold perpetrators accountable, and help strengthen public justice systems.

Highlighted as one of 10 non-profits "making a difference" by U.S. News and World Report, IJM's innovative work has been featured by *the BBC*, *The Guardian*, *The Economist*, *The Financial Times*, *Forbes*, *The Oprah Winfrey Show*, *The Today Show*, *National Public Radio*, *CNN* and many other outlets.

Learn more at IJMUK.org

To protect IJM survivors, we have obscured some images and included photos that do not depict actual victims where appropriate. Consent gathered for all images