

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



INTERNATIONAL JUSTICE MISSION UK

(A company limited by guarantee)
Annual Report and Financial Statements
For the Year Ended 31 March 2023

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



IJM

INTERNATIONAL JUSTICE MISSION UK

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TRUSTEES' REPORT REFERENCE AND ADMINISTRATIVE DETAILS

International Justice Mission UK

Working name: IJM UK

Trustees M Lane, Chair
R D Parker (*resigned 3 November 2022*)
M F Greenslade
A J Legg (*resigned 11 July 2022*)
J L Rice
A Griffiths
C Kumar
A Budu
C Ross (*appointed 11 July 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	Flagstone 1st Floor, Clareville House 26-27 Oxendon Street London SW1Y 4EL
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Auditor Edmund Carr LLP
Chartered Accountants & Statutory Auditor
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INTRODUCTORY MESSAGE FROM THE CHIEF EXECUTIVE AND CHAIR OF TRUSTEES

This past year IJM globally celebrated 25 years of tireless work to protect people from slavery and violence.

In our earliest days, we were told it was impossible to bring even one child to safety from commercial sexual exploitation or hold one perpetrator of violence accountable in countries where laws were not enforced.

But thanks to the courageous work of our team, we defied the odds and successfully accomplished our first operation in partnership with police. And then we did it again and again. With each successful operation came more experience, expertise, trust from local partners and governments, and support from passionate donors. Eventually, alongside police, we began to bring hundreds of people to safety every year.

We started to dream even bigger: what if we could partner to not only bring people to safety, but protect people from ever experiencing slavery and violence in the first place? Fast forward to now, we've seen violence and slavery reduced from between 50% to 86% in nine different projects around the world.

Today, 25 years since that first improbable operation, we have a clear picture of what's possible. Together, we've helped bring over 85,000 people to safety from slavery and violence and protected over 10.4 million more people from abuse and exploitation.

And in just this past year, our team and supporters in the UK have helped stop slavery and violence in previously thought impossible ways. From shining a spotlight on the once-hidden crime of online sexual exploitation, to preventing trafficking of refugees fleeing war in Ukraine, we've seen that protecting people *is* possible. And that gives us hope that together we can bring millions of people to safety and protect half a billion people by 2030.

When we first began, building sustainable protection for 500 million people would have sounded like an outrageous goal. But if the last 25 years have taught us anything, it's that radical transformation is only possible when we're brave enough to try. And with increasing numbers of people trapped in slavery due to conflict, the Covid-19 pandemic, and climate change, the need to bring about lasting change has never been more important.

Through another year of uncertainty and challenge because of the pandemic, war in Europe and a cost-of-living crisis, we're truly grateful for the dedication of our team and supporters. Over the past 12 months, we have seen further growth in income by 6% compared with last year and we are delighted to have contributed £1.8 million to IJM's field work support.

Below you will find a summary of the powerful work undertaken by our teams and supporters in our continued and determined bid to end slavery and everyday violence, in our lifetime.

Thank you,



David Westlake
Chief Executive, IJM UK



Melanie Lane
Chair of Trustees, IJM UK

A photograph of a woman with dark skin and short, dark hair, smiling and holding a baby. She is wearing a light-colored sleeveless top. The baby is wrapped in a patterned cloth. They are standing in front of a bright blue wall. In the foreground, there are large green leaves, possibly from a plant, which are slightly out of focus. The overall scene is bright and positive.

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 2023.

1. OBJECTIVES AND ACTIVITIES

OUR MISSION

International Justice Mission works to protect people from slavery and violence.

We're a global team of investigators, lawyers, social workers, community activists, and professionals in **over 29 programme areas across 17 countries** and our work seeks to combat slavery, violence against women and children, and police abuse of power.

Working side-by-side with local authorities, governments, and survivors, we:



Bring people to safety from slavery and violence, and support survivors with trauma-informed care.



Bring criminals to justice, ensuring they cannot hurt others and creating a powerful deterrent to potential traffickers and abusers.



Strengthen justice systems by providing training, mentoring, and support to local police and authorities to enforce the law and stop the cycle of violence.



Enable long-term systemic change and build safe communities where people are protected from ever experiencing slavery and violence.

GROUND-BREAKING 78% REDUCTION IN PREVALENCE OF CHILD SEXUAL EXPLOITATION IN THE DOMINICAN REPUBLIC!

Back in 2014, sex trafficking of children in the DR was a rampant crime. One in 10 people trapped in sexual exploitation were children.

IJM started out by helping local authorities to bring children to safety and by supporting survivors to heal, while ensuring perpetrators were held accountable for their crimes.

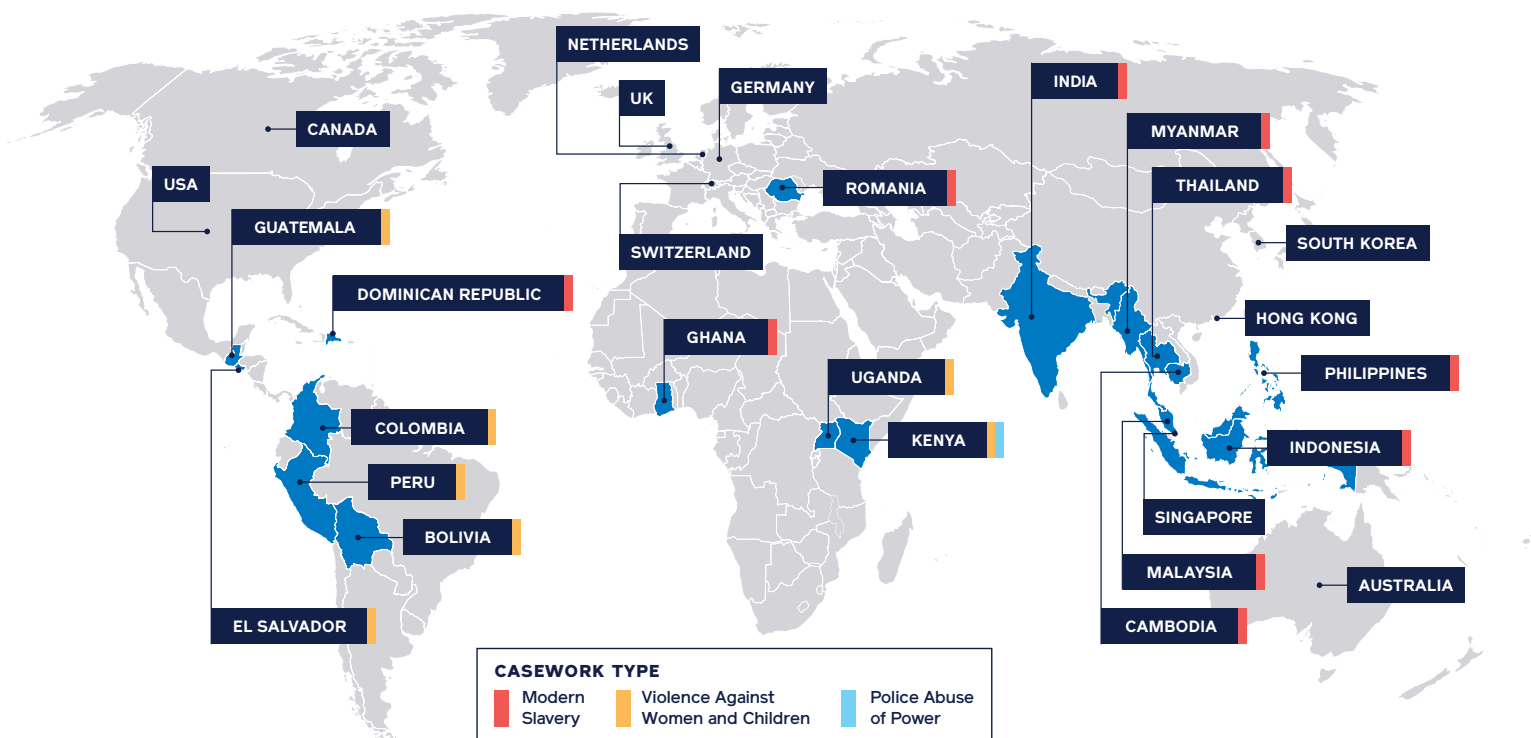


In 2019, we shifted our focus to helping strengthen the justice system's ability to deliver justice independently, to enable lasting change.

With your support, we've now seen the overall prevalence of commercial sexual exploitation of children reduced from 10% in 2014 to 2.2% in 2022 – an incredible 78% reduction!

OUR GLOBAL VISION

IJM's 2030 global vision is to bring millions of people to safety, protect half a billion people, and make justice unstoppable.



OUR PRIORITIES

IJM UK is one of the Advancement Offices making up this powerful story of change. In the UK we are dedicated to supporting this global vision with the following strategic objectives:

- **Provision of funds:** Directly supporting IJM field programmes with fundraised income
- **Education:** Drawing the world's attention to slavery and violence, influencing leaders to protect people, building a movement to stop these crimes, and inspiring prayer
- **Advocacy:** Partnering with UK governments, public bodies, and civil society organisations and applying IJM's global expertise to inform the UK's approach to stopping violence and slavery locally and globally, leading to systemic and sustainable change
- **European Anti-Trafficking Programme:** Helping to protect people from cross-border trafficking in Europe by partnering with authorities in the UK to help bring people to safety and ensure traffickers are held to account

OUR IMPACT

GLOBAL HIGHLIGHTS

IJM, together with our valued partners and supporters, has reached significant milestones in the global movement to stop slavery and violence:

**OVER 10.4
MILLION**

people protected from slavery and violence

OVER 347,000

justice-system officials and community members trained to effectively respond to slavery, violence, and exploitation

**78%
REDUCTION**

in the prevalence of commercial sexual exploitation of children in the Dominican Republic

5,782

perpetrators convicted and prevented from abusing other people

**OVER
85,000**

people brought to safety from slavery and violence around the world since 1997

MORE THAN 1,000

children and young people brought to safety from online sexual exploitation in the Philippines

OVER 5,000

specialist support services provided to refugees who fled Ukraine

OUR ACHIEVEMENTS

GROWING INCOME AND PROVISION OF FUNDS

Thanks to the generous support of our donors, **IJM UK's income for the year reached £3.7million, representing growth by 5.95%** compared with the previous year. Whilst our budgeted income for 2022-23 was £3.8million, staff and trustees recognise this as a tremendous achievement, given the increasingly challenging fundraising climate and economic pressures, and we continue growing towards our target annual income of £4.7million by 2024-25.

Charitable expenditure accounted for 80% of total expenditure in 2022-23. **We are delighted that 49% of our income directly supports programmatic field work in IJM offices around the world.** This is an increase on the equivalent 45% in 2021-22, aligned to our goal to send between 45% and 60% of income to support IJM programmes in the field. Further details of these funds can be found in the notes to the accounts.

Building on the success of previous years, we hosted **five fundraising events in March 2023 across the UK**, raising over £225,000 in donations. The focus of the fundraising events was to showcase excellent results we have seen in the reduction of child sexual exploitation in South Asia and how, together, we can scale this transformation around the world. The event held in Belfast was our largest fundraising gathering to date in Northern Ireland.

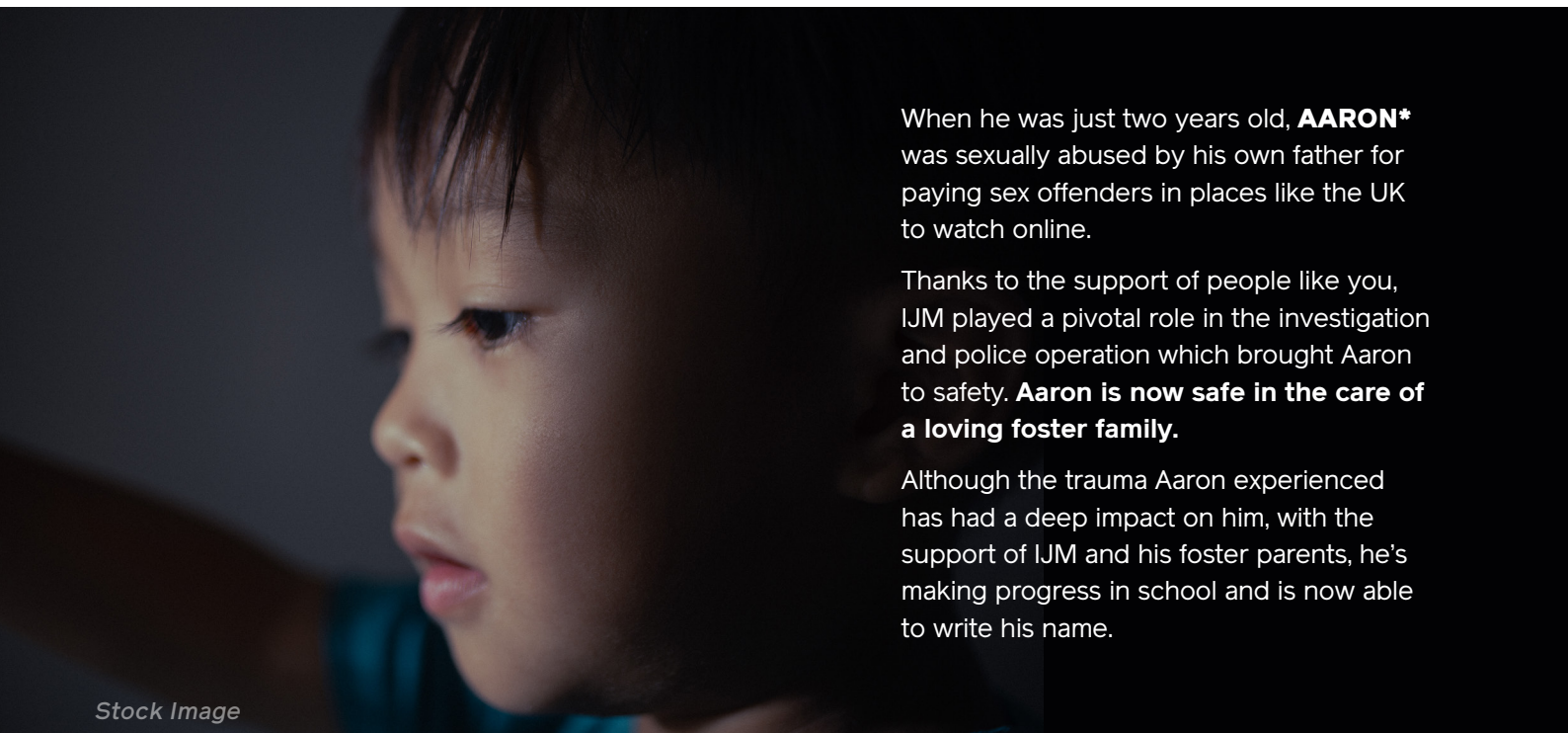


Our highly **valued community of 'Freedom Partners'** continues to grow. This year, we were especially pleased to have celebrated **IJM's 25th birthday** with this group of loyal supporters, alongside Great British Bake-Off star, Martha Collison and Anita Budu (*both pictured*), IJM UK trustee and Director of IJM's work in West Africa. Being able to spend time with those who partner with us month in, month out to see freedom and justice around the world is always powerful.

This year we ran **two successful public campaigns** to generate further support for our work and awareness of the issues we are tackling.

As war continued to rage in Ukraine, we launched a **second Ukraine appeal in June 2022 to help protect women and children from trafficking in Europe**. This meant that we successfully raised £223,000 in total during the first six months of the conflict, to help protect refugees from exploitation as they try to re-build their lives in countries across Europe.

Partnering with the **Big Give Christmas Challenge and churches** across the UK, our Christmas Appeal 2022 was our most successful ever, **raising over £340,000 to stop online sexual exploitation of children**, and to support our work around the world. Profiling the story of a young boy who had experienced online sexual exploitation, the Big Give Appeal launched with an event featuring a member of staff from IJM Philippines who shared the remarkable progress that IJM is making to tackle this abhorrent crime. **We are incredibly grateful to our generous donors and churches who made this campaign a huge success.**



When he was just two years old, **AARON*** was sexually abused by his own father for paying sex offenders in places like the UK to watch online.

Thanks to the support of people like you, IJM played a pivotal role in the investigation and police operation which brought Aaron to safety. **Aaron is now safe in the care of a loving foster family.**

Although the trauma Aaron experienced has had a deep impact on him, with the support of IJM and his foster parents, he's making progress in school and is now able to write his name.

Stock Image

Year after year, IJM UK is **privileged to work with volunteers** from all over the country who are passionate about justice – such as a group of 25 who raised £25,000 by **cycling from London to Paris** and another group of 18 who **climbed Mount Kilimanjaro**, raising £65,000.

We have also seen **corporate relationships grow**, with Google doubling the donations of their employees to help IJM stop slavery and violence, AFD Software generously committing funds to support our work and Goldman Sachs Global working in partnership to deliver training for their vendor management and sourcing teams.

We deeply value our **new and ongoing partnerships with private and institutional funders** across the UK and we are hugely thankful for the support shown this year.



EDUCATION

IJM UK has continued to harness the power of the **media to increase public understanding** of our work across the world and create **opportunities for survivors to share their expertise**.

Our work preventing online sexual exploitation of children, including our advocacy around the **Online Safety Bill**, has generated significant interest. A particular highlight was in April 2022, **when IJM supported survivors of online sexual exploitation as they wrote a letter to inform and influence MPs ahead of the Online Safety Bill debate**. The letter was covered extensively by the **BBC**, including an interview with a survivor called Ruby*. **The Times** also covered the survivor letter, as well as publishing a joint letter from IJM and other child protection charities arguing that the delay to the Online Safety Bill was a problem for child protection.

RUBY* is a powerful survivor leader in the Philippines, sharing her story to advocate for an end to the online sexual exploitation of children.

After the death of her parents, Ruby was tricked by traffickers who offered her a job in a computer shop. But when she arrived, Ruby was locked up in a house with a guard outside. She was sexually abused live over the internet for sex offenders around the world to watch online.

"Everything told to me by the trafficker was a total lie... I did disgusting shows every night, every day. It was like being trapped in a dark room without any rays of light."

After months of brutal abuse, she desperately prayed, **"Lord, if you're real, get me out of here!"** The very next day, IJM and local police brought Ruby and five other girls to safety. The traffickers were arrested and eventually sentenced to 15 years in prison.



We continued to **speak into events** happening around the world and to **amplify survivors' voices**. Karolina*, a refugee from Ukraine and now a staff member of IJM Romania, wrote an op-ed in the **i** about IJM's work with refugees fleeing Ukraine. In July, we worked with the **BBC** and the **Guardian** to report that after almost six years of delays in trial proceedings, **three police officers and a civilian were found guilty and convicted of killing IJM Kenya lawyer Willie Kimani, client Josephat Mwenda, and their driver Joseph Muiruri**. This was a significant moment for IJM globally, demonstrating that the tide is turning in Kenya against impunity for perpetrators of police abuse.

Following **Mo Farah's announcement about his personal experience of trafficking**, we also published a letter in the **Guardian** calling on the Government to listen to trafficking survivors, and a letter in the **Sunday Times** making clear that survivors of child trafficking deserve protection regardless of their immigration status. We were part of the **Coalition to Stop Slavery**, working with other anti-slavery organisations in the UK on a campaign to raise awareness of trafficking and slavery. The Anti-Slavery Day 'Time to Stop Slavery' campaign reached 6.7 million people in the UK. We also spoke into the problem of labour exploitation surrounding the **Football World Cup** by appearing on Tim Farron's podcast, **A Mucky Business**.

Returning to **IN-PERSON EVENTS** has been a key part of our plans to increase awareness and education this year. IJM UK had a big presence at **summer festivals across the UK**, including New Wine United, New Horizon, and Magnitude – Scotland's largest youth festival where we were one of the main charity partners. From powerful mainstage talks delivered by IJM Canada's CEO (*pictured below*) and our own café, to stands and seminars – across these festivals, we connected with thousands of new people. We were hugely encouraged to raise over £47,000 in one-off gifts and gain over 120 new regular givers as a result.



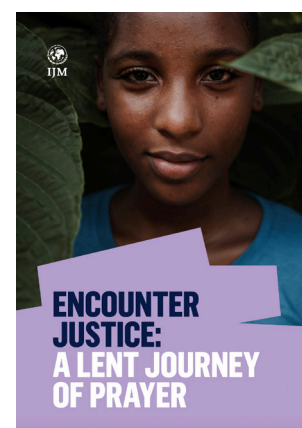
We continued to **build our profile in Northern Ireland** through partnering with the **New Irish Arts Christmas Concert**. IJM shared about our work stopping trafficking in Europe with 5,000 people over two nights and raised £10,000. Meanwhile in **Scotland**, we built new relationships in more rural strategic areas including **Shetland, Inverness and Orkney**, resulting in new relationships and partnerships with churches, prayer events, and a donor dinner.

Digital development has played a significant role in raising awareness this year, as we have made strategic **investment in building the capacity of our digital marketing activities**. We are pleased to have seen growth in our email marketing list by 71% as well as an 18% increase in new followers across IJM UK's social media channels. Since the implementation of new digital platforms in August 2022, we have also seen encouraging growth in online fundraising with an 8% increase in regular donors.

Furthermore, it has continued to be a privilege for the IJM UK team to **resource Christians and churches** across the country to pray specifically and regularly for justice.

During Lent 2023, over 350 people joined IJM to pray for justice through our free '**Encounter Justice**' resource, inspiring deep connection with IJM's work through the Bible and prayer in the lead up to Easter.

Alongside this resource, churches across the UK hosted several events as part of our **Pray for Justice Tour** where we joined together to pray, worship and celebrate miraculous breakthrough in our work around the world, and to further raise awareness for the global fight against injustice.



From a local prayer group in Northern Ireland meeting monthly to pray for IJM, and a City Prayer Breakfast in London, to thousands of people praying together at summer festivals and Christmas services, **our work continues to be rooted in prayer**. As at March 2023, IJM UK has gathered 7,919 partners committed to join us in consistent prayer, heading towards our 2024 goal of 12,000 direct prayer supporters.

ADVOCACY

To fight slavery and violence at scale, systemic change is needed and **IJM UK works alongside government in the UK to affect sustainable and long-term change.**



Ensuring modern slavery, trafficking and exploitation stay on **the agenda in the political sphere** is key and IJM UK has continued to **advocate powerfully within Parliament at Westminster.** The **Online Safety Bill** has been an important opportunity to significantly increase protection for children at risk of exploitation. Working closely with IJM's team in the Philippines and the Center to End Online Sexual Exploitation of Children, **IJM UK successfully advocated** for greater protection and stronger enforcement mechanisms within the bill. IJM UK **facilitated a meeting to enable MPs to speak directly with a survivor of abuse in the Philippines**, so that they understood the urgent need for action. We also **worked with an MP to tell a survivor's story at the committee stage**, prompting the government minister to confirm that, under the legislation, companies are required to take action to protect children from livestreamed sexual abuse.

Meanwhile we have begun **lobbying on the Illegal Migration Bill**, expressing our concerns at the detrimental impact this would have upon the UK's response to slavery and trafficking. We are challenging the conflation of slavery and immigration, working with MPs to place opinion pieces in strategic media outlets and will continue to advocate on this legislation as it progresses through Parliament.

Progressing relationships with key allies in the thought leadership space has enabled us to serve the global mission in ways beyond financial contribution this year. We are proud to have partnered closely with the **Nottingham Rights Lab** – one of the most notable academic institutions working to combat modern slavery and a key partner in IJM's 2030 vision – to explore the nexus between slavery and climate change. Alongside the Rights Lab and Transparentem, **IJM UK received a grant from the Modern Slavery Policy and Evidence Centre** which will explore the UK administrations' policies on modern slavery and climate change, engage key stakeholders in the process, and produce reports and policy briefs with recommendations for policy makers.

IJM UK's relationship with the **Foreign, Commonwealth and Development Office (FCDO)** has strengthened significantly throughout the year with the **Migration and Modern Slavery Envoy** meeting several of IJM's teams around the world, representatives from the Global Survivor Network, and IJM founder Gary Haugen.

In March 2023, the Home Office hosted a **pan-Asia anti-trafficking summit in Thailand** and invited the Director of IJM's Forced Labour Slavery Hub to present our work.



EUROPEAN ANTI-TRAFFICKING PROGRAMME

A large focus of our work in the past year has been on the European Cross-Border Anti-Trafficking Programme. Our **dedicated cross-border Liaison Officer has received regular invitations to partner with UK police services on human trafficking operations between the UK and Romania.** In a recent ground-breaking case, three defendants were found guilty of controlling prostitution for gain and arranging or facilitating the movement of persons for the purpose of exploitation.

Based on the significant number of cases we have worked on in partnership with our team in Romania, we have been asked to **contribute to several important conferences during the year;** most notably co-presenting alongside the National Crime Agency and at the United Nations Office on Drugs and Crime conference in Vienna.

Developing partnerships with police forces around the UK to work on the cross-border programme has been a key area of success with Bedfordshire, Gwent and the Metropolitan Police as well as the National Crime Agency being strong partners. Furthermore, the **National Police Chief's Council has recommended memorandums of understanding be signed with IJM across all police forces in England & Wales** and partnerships with Police Scotland and Police Northern Ireland to follow imminently. This level of partnership working has been a significant success in the past year and the trustees are delighted to report on the progress made.



Stock Image

When **MARA*** fell in love with a young man online, it seemed her dreams of a better life were finally coming true.

The man invited Mara to move from Romania to live with him in the UK. But when she arrived, he trafficked her for sexual exploitation.

For months, **night after night, Mara was taken from one city to another across the UK and sexually exploited.**

Mara lived in constant fear, suffering extreme physical abuse, while the traffickers spent the money she earned on parties, cars, houses, and designer clothes.

After almost a year, Mara managed to escape. The perpetrators tried to flee the country but were caught by the police. **At the beginning of 2023, thanks to Mara's testimony and IJM's support, three traffickers were found guilty.**

2. FINANCIAL REVIEW

The financial position of IJM UK at 31 March 2023 is shown in the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements on the following pages.

INCOME

Total income for the 12 months to March 2023 was £3,711,528 (2022: £3,502,914). Building on growth in the previous year we saw increases from our regular supporters through the year with regular giving coming from 2,515 individuals.

EXPENDITURE

Total expenditure for the 12 months to March 2023 was £3,829,559 (2022: £3,309,922).

Included in our expenditure was the significant contribution of £1,810,003 to field work. This consisted of £1,691,583 (2022: £1,600,000) made direct to field offices, plus UK direct field support of £118,419 (2022: £46,693). How these funds were distributed across IJM's offices is summarised as follows:

CONTRIBUTION TO FIELD WORK BY OFFICE:

	£
Bangalore, India	63,000
Chennai, India	63,000
Kolkata, India	63,000
Mumbai, India	78,653
India Fund	383,412
Cambodia	63,000
Dominican Republic	5,296
Ghana	87,000
Kenya	86,000
Uganda	97,000
East Africa Hub	34,943
Philippines	228,989
Romania	204,290
Ukraine Appeal	234,000
UK Field Work	118,420
Total:	1,810,003

The Statement of Financial Activities shows a deficit £118,031 compared to surplus of £192,992 in the previous 12-month period. The majority (£109,898) of the current year deficit is net expenditure of restricted funds, relating to restricted income received late last year but paid over in the current financial year.

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, the executive team will document and formulate a plan to remedy the situation. Should cash reserves fall below 12 weeks, trustees are informed.

At 31 March 2023, we held cash reserves of £932,248 (2022: £1,166,744), equivalent to 26 weeks of expenditure. In 2023-24, reserves held above the minimum requirement of our policy will help to ensure our going concern in a volatile economic environment, will enable further organisational investment in fundraising and marketing, and will be utilised to meet our commitment to increased charitable activity.

Restricted funds of £3,315 were held at 31 March 2023.

FUTURE PLANS

Our plans for 2023-24 continue under the current three-year strategy 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:

- **Raising Funds:** £4.7m p.a. by 2024-25, with 45-60% being sent to support IJM programmes in the field, a part of our overall charitable expenditure
- **Increasing education and inspiring prayer:** 12,000 direct prayer supporters and 200,000 reached through partnerships by 2024-25
- **Underpinning IJM's global work** through targeted advocacy and increasing our influence based on evidence and impact from IJM's programmes around the world
- **Delivering further growth** across our work and over the next 12 months, in particular growing support for our operations with the **European Cross-Border Anti-Trafficking Programme**.

3. 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 people 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 primarily to raise awareness, funding, influence and prayer across the UK, in support of the shared mission. We also contribute significantly to the European Cross-Border Anti-Trafficking Programme.

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.

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.

RISK MANAGEMENT

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. Trustees have considered the major strategic, business and operational risks that the charity faces to ensure there are systems in place to mitigate these risks – significant risks identified by the Trustees include:

- **Global safeguarding issues** – as our work around the world and in the UK involves people who have experienced significant trauma and abuse, we must have the very highest standards of safeguarding in place for those we serve. In addition to the risk of those who have experienced exploitation being re-traumatised, the Board also identifies the significant reputational risks involved. In 2023, as part of a global internal governance review, IJM UK's Safeguarding policy begun being aligned to a new IJM global policy with best practice applications being adopted for the international and national NGO contexts. Alongside this, the UK implements robust and regularly reviewed policies and procedures on whistleblowing and data protection. All frontline staff and volunteers are pre-screened and we ensure appropriate training is in place and delivered across the organisation. We have safeguarding leads on staff and on our Board.
- **Reduction in fundraising** – given raising income for IJM's mission around the world is a key pillar of our work in the UK, the Board have identified that a reduction in our ability to raise funds would represent a significant risk for the organisation. To mitigate this, we have invested in a diverse range of fundraising opportunities and the Board has approved strategic financial investment in digital marketing tools, online fundraising software and specialist staff roles.

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 annual residential meetings and the Management Team met 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 their time freely and no Trustee remuneration was paid in the year. Travel and other expenses totalling £4,015 were paid by the charity during the year in respect of four Trustees. 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.

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 3 July 2023 and signed on their behalf by:

Melanie Lane

.....
M Lane

Chair of Trustees

INTERNATIONAL JUSTICE MISSION UK

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS 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 2023, 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 2023 and of its income and expenditure for the year 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.

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 original financial statements were 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 year 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 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; or
- 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 pages 20 and 21, 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

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 FRC's website at:

www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit

This description forms part of our auditor's report.

USE OF OUR REPORT

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

Sandra Morrell

Sandra Morrell FCCA (Senior Statutory Auditor)
For and on behalf of Edmund Carr LLP, Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

Date: 11 July 2023

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2023
(Including Income and Expenditure Account and
Statement of Other Comprehensive Income)

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Income and Endowments from:					
Donations and legacies	2	2,518,663	1,164,380	3,683,043	3,493,300
Charitable activities	3	13,033	-	13,033	5,762
Investment income	4	15,452	-	15,452	3,852
Total Income		2,547,148	1,164,380	3,711,528	3,502,914
Expenditure on:					
Raising funds	5	(775,550)	-	(775,550)	(605,952)
Charitable activities	6	(1,779,731)	(1,274,278)	(3,054,009)	(2,703,970)
Total Expenditure		(2,555,281)	(1,274,278)	(3,829,559)	(3,309,922)
Net (expenditure)/ income		(8,133)	(109,898)	(118,031)	192,992
Net movement in funds		(8,133)	(109,898)	(118,031)	192,992
Reconciliation of funds:					
Total funds brought forward		1,007,145	113,213	1,120,358	927,366
Total funds carried forward	17	999,012	3,315	1,002,327	1,120,358

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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	53,993	49,123
Current assets			
Stocks		5,645	7,354
Debtors	12	129,987	76,748
Cash at bank and in hand	13	932,248	1,166,744
		1,067,880	1,250,846
Creditors: Amounts falling due within one year	14	(119,546)	(179,611)
Net current assets		948,334	1,071,235
Net assets		1,002,327	1,120,358
Funds of the charitable company:			
Restricted income funds			
Restricted funds	17	3,315	113,213
Unrestricted income funds			
Unrestricted funds		999,012	1,007,145
Total funds	17	1,002,327	1,120,358

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 27 to 44 were approved by the Trustees, and authorised for issue on 3 July 2023 and signed on their behalf by:

Melanie Lane

**M Lane MSc, Chair
Trustee**

STATEMENT OF CASH FLOWS

for the Year Ended 31 March 2023

	Note	2023	2022
		£	£
Cash flows from operating activities			
Net movement in funds for the reporting year		(118,031)	192,992
Adjustments for:			
Depreciation	11	32,648	36,437
Investment income	4	(15,452)	(3,852)
Decrease in stocks		1,709	-
(Increase)/decrease in debtors	12	(53,239)	42,595
Increase in creditors	14	6,490	15,871
(Decrease)/increase in deferred income	14	(66,555)	68,191
Net cash flows from operating activities		(212,430)	352,234
Cash flows from investing activities:			
Interest receivable and similar income	4	15,452	3,852
Purchase of tangible fixed assets	11	(37,138)	(40,883)
Proceeds from disposal of tangible fixed assets		(380)	-
Net cash flows from investing activities		(22,066)	(37,031)
Net (decrease)/increase in cash and cash equivalents		(234,496)	315,203
Cash and cash equivalents at 1 April		1,166,744	851,541
Cash and cash equivalents at 31 March	13	932,248	1,166,744

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 2023

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.

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.

• 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.

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
Fixtures & Fittings	16.67% 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 one employee's personal pension plan.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations from companies and trusts	622,897	869,699	1,492,596	1,392,720
Donations from individuals	1,477,226	201,194	1,678,420	1,571,233
Donations from churches	186,001	62,169	248,170	265,153
Gift aid reclaimed	232,539	31,318	263,857	264,194
	2,518,663	1,164,380	3,683,043	3,493,300

In 2022 the split of income from donations attributable to unrestricted/ restricted funds respectively was as follows: Companies/ Trusts- £482,564/ £910,156, Individuals- £1,329,388/ £241,845, Churches- £104,176/ £160,977, Gift aid reclaimed- £225,778/ £38,416.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Conferences and events	12,005	-	12,005	5,720
Sale of goods	1,028	-	1,028	42
	13,033	-	13,033	5,762

In 2022 the income from charitable activities was also attributable to unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	15,452	-	15,452	3,852

In 2022 the investment income was also attributable to unrestricted funds.

5. EXPENDITURE ON RAISING FUNDS

	Direct costs	Allocated support costs	Total 2023	Total 2022
	£	£	£	£
Costs of generating donations and legacies	114,868	660,682	775,550	605,952

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 £775,550 cost of generating donations and legacies represents 20% of our expenditure in 2023, an increase from 18% in 2022. This increase represents continued investment in new systems and team structure.

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Activity undertaken directly	Activity support costs	Total 2023	Total 2022
	£	£	£	£
Education and Advocacy	92,026	1,132,547	1,224,573	998,973
Field Work Support	1,810,003	19,433	1,829,436	1,704,997
	1,902,029	1,151,980	3,054,009	2,703,970

£1,779,731 (2022- £1,438,462) of the above expenditure was attributable to unrestricted funds and £1,274,278 (2022- £1,265,508) to restricted funds.

7. ANALYSIS OF SUPPORT COSTS

Raising funds expenditure

Costs of generating donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff costs	515,762	-	515,762	411,639
Office building costs	39,482	-	39,482	49,959
Office expenses	5,518	-	5,518	7,282
Depreciation	8,494	-	8,494	10,043
Sundry expenses	78,556	-	78,556	53,816
Audit and accountancy fees	4,055	-	4,055	3,412
Legal and professional fees	8,815	-	8,815	4,489
	660,682	-	660,682	540,640

Charitable activities expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff costs	884,120	-	884,120	779,103
Office building costs	74,227	-	74,227	94,558
Office expenses	10,445	-	10,445	13,782
Depreciation	16,075	-	16,075	19,008
Sundry expenses	142,753	-	142,753	101,873
Audit and accountancy fees	7,675	-	7,675	6,458
Legal and professional fees	16,685	-	16,685	8,496
	1,151,980	-	1,151,980	1,023,278

All expenditure on support costs in 2022 was also attributable to unrestricted funds.

8. NET INCOMING/OUTGOING RESOURCES

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

	Total 2023 £	Total 2022 £
Operating leases	107,883	134,127
Audit fees	8,446	7,106
Other non-audit services	3,284	2,764
Depreciation of fixed assets	32,648	36,436

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 and other expenses totalling £4,015 were paid by the charity during the year in respect of four Trustees (2022 - £735 for one Trustee).

10. STAFF COSTS

The aggregate payroll costs were as follows:

	Total 2023 £	Total 2022 £
Staff costs during the year were:		
Wages and salaries	1,254,602	1,014,473
Social security costs	139,948	98,712
Pension costs	104,685	77,557
	1,499,235	1,190,742

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

	2023 No	2022 No
Staff	35	29

34 (2022 - 27) of the above employees participated in the Defined Contribution Pension Schemes..

Contributions to the employee pension schemes for the year totalled £104,685 (2022 - £77,557).

The number of staff employed on a full-time equivalent basis in 2023 was 29 (2022 - 26).

The number of employees whose emoluments in the year fell within the following bands was:

	2023 No	2022 No
£60,001 - £70,000	4	1
£100,001 - £110,000	1	1

The total employee benefits of the key management personnel of the charitable company (being the five members of the executive team) in the 12 month period were £435,044 (2022 - £364,048).

11. TANGIBLE FIXED ASSETS

	Office and computer equipment £	Furniture £	Fixture & Fittings £	Total £
Cost:				
At 1 April 2022	146,991	20,487	19,724	187,202
Additions	33,245	1,373	2,520	37,138
Disposals	(12,211)	-	-	(12,211)
At 31 March 2023	168,025	21,860	22,244	212,129
Depreciation:				
At 1 April 2022	120,663	9,583	7,833	138,079
Charge for the year	24,569	4,372	3,707	32,648
Eliminated on disposals	(12,591)	-	-	(12,591)
At 31 March 2023	132,641	13,955	11,540	158,136
Net book value				
At 31 March 2023	35,384	7,905	10,704	53,993
At 31 March 2022	26,328	10,904	11,891	49,123

12. DEBTORS

	2023 £	2022 £
Prepayments	31,445	17,324
Accrued income	97,208	59,007
Other debtors	1,334	417
	129,987	76,748

13. CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash on hand	1,078	1,467
Cash at bank	931,170	1,165,277
	932,248	1,166,744

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	37,973	38,603
Other taxation and social security	33,481	30,686
Accruals	16,356	12,031
Deferred income	31,736	98,291
	119,546	179,611

	2022	2022
	£	£
Deferred income at 1 April 2022	98,291	30,100
Resources deferred in the period	21,736	78,291
Amounts released from previous periods	(88,291)	(10,100)
Deferred income at year end	31,736	98,291

15. OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	80,029	66,009
Between one and five years	-	2,499
	80,029	68,508

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**Current Year:**

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	1,007,145	2,547,148	(2,555,281)	999,012
Restricted				
India	241	433,204	(433,445)	-
Kenya	-	7,469	(7,469)	-
Philippines	-	229,466	(228,989)	477
Latin America	445	5,615	(5,296)	764
Uganda	-	5,223	(5,223)	-
Ghana	-	44,317	(44,317)	-
International Church Relations	-	4,943	(4,943)	-
Bangladesh	-	1,875	-	1,875
Romania (including Ukraine appeal)	112,527	432,268	(544,596)	199
Total restricted	113,213	1,164,380	(1,274,278)	3,315
Total funds	1,120,358	3,711,528	(3,829,559)	1,002,327

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:

	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 funds	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.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total funds at 31 March 2023
	£	£	£
Tangible fixed assets	53,993	-	53,993
Current assets	1,064,565	3,315	1,067,880
Current liabilities	(119,546)	-	(119,546)
Total net assets	999,012	3,315	1,002,327

	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

19. RELATED PARTY TRANSACTIONS

Donations made by the Trustees without any conditions attached totalled £52,167 for the period (2022- £53,834).



IJM

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No. SC049311 (Scotland)

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