



**IJM**

# **INTERNATIONAL JUSTICE MISSION UK**

Annual Accounts for the year ending 31 March 2024





International Justice Mission is  
a global organisation working to  
stop slavery and violence.



**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 2024.



## INTRODUCTORY MESSAGE FROM THE CHAIR OF TRUSTEES AND CHIEF EXECUTIVE

As we move towards our global goal of protecting 500 million people from slavery and violence, it's a joy to look back and celebrate the work we've accomplished together over the past year.

In this report, we're proud to share **IJM UK's unique contribution towards stopping two of the fastest growing forms of modern slavery: online sexual exploitation of children and forced scamming**. Much of IJM UK's work this year has centred around raising funds, inspiring prayer and growing our advocacy and influence in relation to these two urgent issues.

You'll read stories of people's lives that have been changed as a result of IJM's work. Stories of women like **MIRACLE\*** and men like **JUN HAO\* being brought to safety** from brutal violence and enforced criminality in Cambodia. Stories of **brave survivor leaders like CASSIE\*** in the Philippines who are now advocating for an end to child trafficking and abuse.

Beyond that, we've helped our global colleagues work with police this year to **bring over 10,000 people to safety** from slavery and violence around the world and seen **more than 1,400 perpetrators of violence convicted**.

With recent results of the Tamil Nadu Government's achievements, we've now helped **drastically reduce trafficking and violence in nine locations around the world**. Thanks to the support of people like you, we've seen millions of people protected from violence in countries across Africa, South and Southeast Asia, and Latin America.

Looking back on the meaningful progress we made together last year, we hope you feel as inspired as we do to continue pressing forward towards a future where families are no longer torn apart by violence and abuse, children are no longer exploited, and women and men are no longer trafficked into slavery.

In the face of **ongoing war in Ukraine** increasing the trafficking risks for women and children in Europe, **evolving technology** enabling new forms of slavery, **and climate change** forcing more people to migrate, it's never been more important to hold onto hope.

We recognise that times are as challenging as ever for supporters here in the UK, and we don't take for granted your sacrificial support which makes this work possible. **We are beyond grateful** to all who have walked with us so far, through giving, prayer, and action, and for all who will continue to be part of this movement.

If we've learned anything in our more than 25 years of experience, it's that **a future of safety and freedom is possible when we work together**, and that every step we take towards it is worth celebrating.

Thank you,



**David Westlake**  
Chief Executive, IJM UK



**Melanie Lane**  
Chair of Trustees, IJM UK



# 1. REFERENCE AND ADMINISTRATIVE DETAILS

**International Justice Mission UK**  
**Working name: IJM UK**

**Trustees** M Lane, Chair  
M F Greenslade  
J L Rice  
A Griffiths  
C Kumar  
A Budu  
C Ross

**Executive Team** David Westlake  
Jennifer Heys  
Molly Hodson  
Esther Swaffield-Bray  
Andrew Bevan (resigned Sep 2023)

**Registered Office** First Floor  
10 Queen Street Place  
London  
EC4R 1BE

The charity is incorporated in England and Wales.

**Company Registration Number** 04310900

**Charity Registration Number** 1099126

**Scottish Charity  
Registration Number** SC049311

|                |   |   |
|----------------|---|---|
| <b>Bankers</b> | NatWest<br>Aylesbury Road<br>22 Market Square<br>Aylesbury<br>Buckinghamshire<br>HP20 1TR | Flagstone<br>1 <sup>st</sup> Floor, Clareville<br>House<br>26-27 Oxendon Street<br>London<br>SW1Y 4EL |
|----------------|---|---|

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







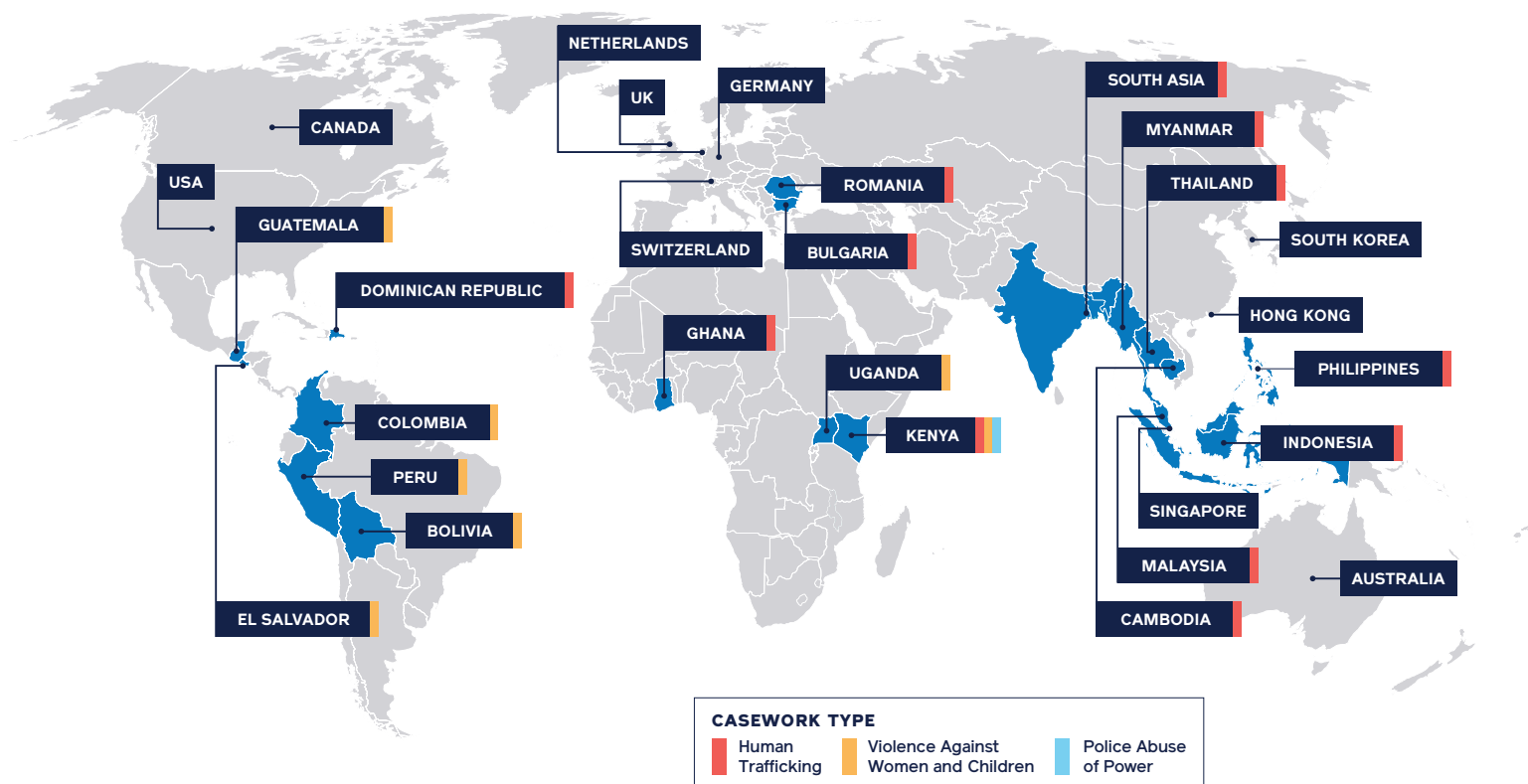
## 2. OBJECTIVES AND ACTIVITIES

### WHO WE ARE

International Justice Mission (IJM) is a global organisation working to stop slavery and violence.



We believe every person deserves freedom and justice. Our team works with authorities and partners in **33 regions across 18 countries** to combat slavery, trafficking, violence against women and children, and police abuse of power.





## IJM'S MISSION

Working side-by-side with local authorities, governments, and survivors, and partners, 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.



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



## IJM'S VISION

IJM's global vision is to work with authorities to bring millions of people to safety from slavery and violence, protect half a billion people, and make justice unstoppable.

## IJM UK'S PRIORITIES

IJM UK is dedicated to supporting this vital global mission in three primary ways:

1. By raising **funds** to support IJM's operational work around the world
2. By inspiring **prayer** to stop slavery and violence
3. By increasing **advocacy and influence** across all parts of society



## OUR YEAR IN NUMBERS

IJM has worked with police and partners around the world to see:



### 51% OF OUR INCOME

directly supports programmatic operational work in IJM offices around the world. This is an increase on the equivalent 49% in 2022-23



IJM UK has helped fund our global work by raising

**£3.97 MILLION**

- a **7% growth** compared with the previous year.

### 77p IN EVERY £1

Charitable expenditure accounted for 77% of total expenditure in 2023-24.



## 3. ACHIEVEMENTS AND PERFORMANCE

*Highlights from  
around the world:*



### 81.9% RELATIVE REDUCTION IN THE PREVALENCE OF LABOUR TRAFFICKING IN TAMIL NADU

Back in 2014, 1 in 3 manual labourers in Tamil Nadu were trafficked for labour.

Last year, an independent study found that authorities, supported by IJM, had achieved a **relative reduction of 81.9% in the prevalence of bonded labour in the state.**

That's **1 in 3 down to 1 in 20 manual labourers.** Thanks to our many donors and supporters, millions of people will now never experience the brutality of trafficking.

With these results, IJM has now supported local authorities to **reduce slavery and violence by 50-86% in nine places around the world.**



## SIX-YEAR-OLD JOLENE\* BROUGHT TO SAFETY FROM ONLINE SEXUAL EXPLOITATION

After a **seven-month international search**, in July 2023, Jolene\* was brought to safety from online sexual exploitation in the Philippines by IJM and police.

Jolene's heartbreaking story was featured in a recent [ABC News documentary](#) when **a trafficker was arrested for abusing her for sex offenders to watch online.**

But Jolene and her mother – who was also suspected of abusing her – disappeared before police arrived, sparking an international police investigation to find them.

An experienced lead investigator shared: *"I have been in this field for years and not once have I cried. But for this case, I cried every night since I started investigating it."*

Thanks to the perseverance of police, supported by IJM and people like you, Jolene was finally located and brought to safety. **The trafficker has been arrested and can no longer harm Jolene or any more children.**



## LAUNCH OF A NEW PROJECT IN HONDURAS

A brand-new, **trauma-informed care project** launched in Honduras in October 2023, supported by IJM. This project is vital because Honduras has the **highest femicide rate in Latin America.**

Staff of Honduran public justice system institutions will attend a series of **trainings that will equip them to interact with women and children** who have survived violence.

We've seen that when officials implement trauma-informed care, **survivors heal faster and their chances of receiving justice are much higher.**

## THREE NEW SURVIVOR GROUPS LAUNCH IN GHANA

Three new survivor groups launched in Ghana in 2023, supported by IJM. Remarkably, one of these new groups, called 'Courageous Crew', has already **helped police protect two young children, including a seven-year-old, from trafficking.**



Jerry, a child trafficking survivor and President of Courageous Crew, shared, *"We call on government and all leaders to support the police and department of social welfare to rescue all our brothers and sisters who have been trafficked."*

*"Children do a lot of hard work, work that is not for children. **They should help survivors to fight against and end it.**"*

The Global Survivor Network – of which these groups are a part – began in just three countries but has now grown to include more than 4,000 survivors in 28 groups, spanning 10 countries!

# Highlights from the UK

IJM UK has three core aims: to **raise funds for the global programme of work**, to **increase our advocacy and influence**, and to **inspire prayer in order to expand IJM's work to stop slavery and violence around the world**.

This year we are delighted to share some powerful stories of impact and hope, together with our achievements and overall performance.

In this report we will highlight how, in the past year, we particularly supported the global efforts to **stop online sexual exploitation of children and forced scamming slavery** – two of the fastest-growing and darkest forms of trafficking in our modern world.





# ONLINE SEXUAL EXPLOITATION OF CHILDREN

## WHAT IS ONLINE SEXUAL EXPLOITATION?

Online sexual exploitation of children is a brutal crime where **children are abused for paying sex offenders around the world to watch online.**

Children in places like the Philippines are sexually abused by traffickers, often family members, who share images or videos of the exploitation online.

Many traffickers livestream the abuse for sex offenders to direct. Shockingly, according to the National Crime Agency, the **UK is the third highest global consumer of livestreamed abuse.**

IJM works with police in the Philippines and around the world to stop this dark crime. **Together, we've brought over 1,200 children and young people to safety.** But with this crime still affecting thousands of children, ending online sexual exploitation of children remains an urgent priority.





# Growing Income

## Christmas Appeal: 'Give Hope: Stop child trafficking and abuse'

In response to this huge need, IJM partnered with the **Big Give Christmas Challenge** and churches across the UK to raise money to help stop online sexual exploitation of children.

Featuring the story of Azalea\*, the appeal launched with two moving **online events** with Azalea's social worker, Jessa, from IJM Philippines, and an Advent Service.

Incredibly, thanks to the generosity of more than 450 people and churches across the UK, the appeal raised **over £218,000** to stop child trafficking and abuse. We are incredibly grateful to our wonderful donors and churches who made this campaign a huge success. Your donations will help bring children to safety, support them to heal and pursue justice, and protect more children from ever being abused in the first place.







## THE FREEDOM GALA

In March 2024, IJM UK organised **three Freedom Dinner events** in historic venues in London, Edinburgh and Belfast.

Featuring three-course dinners, silent auctions, live music and guest speakers from the Philippines, these powerful events brought together over 300 people. Astonishingly, together guests raised **over £329,000** to help stop slavery and violence – £100,000 more than last year's events.

A special highlight was the surprise appearance of **CASSIE\***, a courageous survivor leader from the Philippines, who shared first-hand her childhood experience of online sexual exploitation and powerfully invited everyone present to join her in helping end this crime.

## CASSIE'S STORY

*"I believe in fighting for the rights of the child... I would like to invite you all to take part in our fight."*

**Cassie was only 12** when a family friend in the Philippines abused her for paying sex offenders around the world to watch online. Men paid as little as £15 to direct and livestream Cassie's abuse.

Cassie **experienced five years of brutal online sexual exploitation**, until IJM helped police bring her to safety alongside other young children. The youngest was a one-year-old baby girl.

**IJM supported Cassie to heal and testify in court**, resulting in the conviction of the man who trafficked her. Today, **Cassie has just graduated from college** and dreams of becoming a chef.

An impressive public speaker, Cassie is a member of the Philippines Survivor Network and has advocated internationally for an end to online sexual exploitation.

## Increasing Advocacy and Influence

### PARLIAMENTARY ROUND TABLE TO LAUNCH 'SCALE OF HARM' REPORT

In March 2024, we were privileged to host a **round table at Parliament in Westminster with MP Sarah Champion**, launching IJM and The University of Nottingham's Rights Labs' recent 'Scale of Harm' study and discussing the UK's role in combatting the online sexual exploitation of children.

The Scale of Harm Study released in 2023 is a **first-of-its-kind prevalence study in partnership with survivor consultants**. **The Scale of Harm report found shocking results** about the scale of child sexual exploitation in the Philippines:

**Half a million children – that's nearly 1 in every 100 children – in the Philippines were trafficked to produce new child sexual exploitation materials in 2022.**

The expert panel for the round table included Cassie, a survivor leader from the Philippines, Dame Sara Thornton, UK National Crime Agency (NCA), Home Office, Ofcom, SafeToNet and the Internet Watch Foundation.

Sarah Champion MP shared, *'The disgusting crime of livestreamed child abuse is rising exponentially. It's critical that action is taken now – tech companies, financial institutions and law enforcement all need to do more to proactively prevent and detect this abuse and protect children.'*

This powerful round table resulted in **exploration of initiatives to tackle this crime. This included scoping legislative action related to embedding on-device detection technology on camera-enabled devices**, backed by the Home Office, Ofcom, NCA and Sir Sajid Javid, that could be groundbreaking in protecting more children from online sexual exploitation.



### ONLINE SAFETY ACT

We were delighted that, in October 2023, the Online Safety Act was passed. The act aims to **help identify and tackle the prolific amount of online child sexual exploitation material**, to prevent abuse and protect survivors from further harm.

Previously, **10 survivors of online sexual exploitation, had written a letter to UK government** calling for the Online Safety Bill to become law and for the government to prioritise the protection of children from online sexual exploitation.

We were encouraged to see the UK government's efforts to keep child protection online on the agenda and will continue to advocate for greater global collaboration to stop this global crime.

Alongside these significant moments, last year we also met with **MP Sajid Bhatti, Minister for Technology**, and saw **two very strong articles published in The Telegraph** featuring IJM's work to stop online sexual exploitation.



## Inspiring Prayer

### ORANGEFIELD PRESBYTERIAN CHURCH

During Cassie's visit to the UK, she also spoke to **600 people** at one of Northern Ireland's largest churches.

After hearing Cassie's story and testimony, the congregation joined with Cassie in prayer for an end to online sexual exploitation in the Philippines. Inspired by her words and God's heart for justice, the church also raised £6,500.



### 'FROM DARKNESS TO LIGHT' ADVENT SERVICE

To launch our Christmas appeal in November 2023, **100 dedicated supporters** of IJM gathered online for an **Advent service**. This service was a poignant space to lament the dark reality of online sexual exploitation before, inspired by IJM's impact so far, praying together for global transformation.

The service was hosted from the atmospheric Dalmeny Church outside Edinburgh, where people have gathered to pray for over 880 years. Reflections were led by a member of the IJM Philippines team, and we were blessed by a **specially recorded version of 'Come Thou Long Expected Jesus' from Celtic Worship**.

One attendee shared, *"Thank you for taking us on such a profound journey – it has had us thinking and reflecting all week."*



# FORCED SCAMMING

## WHAT IS FORCED SCAMMING?

In the past year, we've seen forced scamming – one of the fastest growing forms of modern slavery – explode across Southeast Asia.

Criminal networks are tricking people with fake job adverts and **trafficking them to guarded compounds, where they're forced to scam people under the threat of extreme violence**, including electrocution.

This lucrative new form of trafficking is being reported by global news outlets, including the Guardian, the Economist and the BBC. UK banks are warning of huge increases in online scams. Last year, Interpol announced that forced scamming is now a global crisis 'representing a serious and imminent threat to public safety'.

**IJM is one of the first organisations in the world responding to this new form of trafficking.** Together with police and partners, IJM staff in Cambodia, Thailand, Myanmar, Philippines, Indonesia and Malaysia have already supported over 350 survivors of forced scamming and seen five traffickers held to account.

With this form of trafficking expected to continue growing, we will continue to support our crucial global work to stop it this year.



# Growing Income

## APPEAL TO STOP FORCED SCAMMING

In response to this new and fast-growing form of slavery, IJM UK **worked with IJM Germany and IJM Netherlands** on our first ever cross-European appeal in June 2023.

Spotlighting the story of **MIRACLE\***, we worked with a talented illustrator to represent her story.

This urgent appeal launched with two fascinating online **lunch and learn events**, bringing together supporters from the UK, Germany and the Netherlands to hear from IJM's expert on forced scamming.

Thanks to the kindness of supporters and a generous donor who matched funded, together we raised **over £59,000** in the UK to help bring more people like Miracle to safety, hold perpetrators to account and stop forced scamming.



## MIRACLE'S STORY

Just like many of us, 45-year-old Miracle in Indonesia was working to save for her retirement. Her ability to speak multiple languages made her a target for traffickers, who **offered her a legitimate looking job in Cambodia**.

Imagine Miracle's horror when she arrived and discovered that the job didn't exist. Instead, she was **trapped and forced to scam people around the world**.

*"The supervisor electrocuted one of my colleagues after making a mistake. I wanted to save him, but I could not do anything."*

Miracle was determined to escape. Using a phone she'd hidden under her bed, she managed to make a secret phone call to her brother, who contacted a UN agency.

The referral was passed to IJM and **we partnered with police to bring Miracle to safety**.

*"I am forever grateful. I could not imagine what would have happened if the police came too late,"* says Miracle.

IJM supported Miracle to return home safely and testify in court – resulting in the **convictions of three traffickers**.





# Increasing Advocacy and Influence

## BBC THREE DOCUMENTARY

This year, IJM UK has celebrated some significant national media coverage, particularly around our work to stop forced scamming slavery.

In October 2023, **BBC Three released a documentary called 'Hunting the Catfish Crime Gang'**, including IJM's work and an interview with an IJM-supported survivor called Gavesh\*.

The programme begins here in the UK with James Blake – **a 30-year-old entrepreneur from Northern Ireland who has his online identity stolen by scammers.**

James goes on a journey where he discovers that this crime has victims at multiple levels, finally **leading him to the dark world of forced scamming.**



He discovers that thousands of people carrying out scams are actually victims themselves – trafficked, trapped and forced to scam.

James shares, *"I would never have thought that these are potentially the people who are behind the fake profiles of me... Seeing the way they are being treated is absolutely horrendous."*

After **meeting IJM's team in Thailand**, James reflects, *"I met people who are doing incredible work and fighting constantly for people that are being neglected, trafficked and abused. Meeting those people gave me hope."*

The documentary has been aired multiple times on **BBC One, Two and Three, including on BBC Morning Live**, as well as leading to several other mentions of IJM on **ITV's This Morning, The Sun** and others.

If you missed it, you can watch the documentary at: [IJMUK.org/BBC](https://www.ijmuk.org/BBC)

## ITV NEWS

Early in 2024, IJM's work to stop forced scamming hit the news again with a special investigation and **headline story on ITV News at 10.**

The ITV correspondent travelled with IJM to the border between Thailand and Myanmar, to see first-hand the heavily guarded compounds where victims are trapped.

*"We spoke to victims. They told us how they were forced to do it. We witnessed a rescue, and we stood aghast at the size of it, where borders are porous and corruption is common."* – **Lucy Watson, ITV News**

You can watch the ITV news report at: [IJMUK.org/ITV](https://www.ijmuk.org/ITV)



# Inspiring Prayer

## **PRAY FOR JUSTICE TOUR in partnership with 24-7 PRAYER**

In February 2024, we saw **24 churches** across England, Wales and Scotland host *Pray for Justice* events. Across the tour, in partnership with 24-7 Prayer, around **500 people** gathered to worship, hear stories of the real-life outworking of prayer, and intercede together for an end to forced scamming – inspired by the story of **JUN HAO\***.

**Over 100 people committed to ongoing prayer** for IJM's work in 2024, downloading a 24-day prayer journey to support them. One group has chosen to host a 24-7 prayer week, while other passionate supporters were inspired to pray together every week for 24 weeks.



## **JUN HAO'S STORY**

When Jun Hao came across an ad on social media for a role in customer service, it looked like a perfect fit for him.

But when Jun Hao travelled to his new office in Cambodia, he was **locked in a large compound surrounded by barbed wire**.

Jun Hao was **forced to conduct 'romance scams'**, building fake romantic relationships with people online and then convincing them to invest in a fake crypto platform.

*"If I didn't hit the target, I knew the boss would beat me. I thought I might die because I don't want to scam any innocent people."*

Risking punishment, Jun Hao desperately reached out to IJM on social media. His bravery paid off. **IJM contacted Cambodian police for their intervention and finally, Jun Hao was brought to safety.**

*"I am really thankful to the IJM team who helped me. If not, maybe I am still stuck there."*

Now, Jun Hao is using his voice to bring global attention to the issue of forced scamming and is **working with IJM to bring about justice reform.**

*"I need to speak out because I need to let the world know that this kind of darkness happens every day."*





# EUROPEAN ANTI-TRAFFICKING PROGRAMME

## **WHAT IS THE EUROPEAN ANTI-TRAFFICKING PROGRAMME?**

IJM's European Anti-Trafficking Programme (EATP) works with police and partners across the UK, Romania, Germany, the Netherlands and most recently Bulgaria to stop cross-border trafficking.

Last year, IJM UK committed to specifically growing support for our operations with the EATP.

In 2023, IJM's team collaborated with authorities on more cases than ever before, helping to bring 50 individuals to safety from trafficking and seeing 24 traffickers convicted.







## MARA'S STORY

Last year, **three traffickers were convicted for sexually exploiting MARA\* in the UK**. But one of the traffickers didn't just exploit Mara. He sexually abused her himself.

Mara's fight for justice wasn't over. Supported by IJM, she decided to keep pursuing the justice she deserves.

Mara's remarkable bravery paid off. In a recent re-trial, this trafficker was given **an additional 14-year sentence for rape – bringing his total sentence up to a significant 22 years**.

**DC Andrew Jones** from West Midlands Police said: *"This young woman was subjected to vile abuse, fear and sexual violence."*

*"We worked closely with International Justice Mission, to ensure she has been given the most suitable support. With the culmination of these sentencings we hope this brave young woman can begin to recover and find some peace."*

## Growing Income

### THE TUMBLING LASSIE BALL IN SCOTLAND

Attended by **250 people**, this annual fundraising ball featured a **member of IJM's EATP team speaking about our work** alongside Police Scotland to stop human trafficking.

The event raised **£20,000** split evenly between IJM & SOHTIS (Survivors of Human Trafficking in Scotland).

One attendee fed back: *"Thank you to all of you at IJM for compelling and heartfelt input."*







## RUN FOR ROMANIA

In October 2023, **12 passionate supporters travelled to Bucharest** to meet the IJM Romania team and run in the Bucharest Marathon.

Abigail, one of the runners, shared, *"It was such a privilege to get to meet IJM's team on the frontline and hear stories of the survivors they've supported. I loved getting to play a small part in this incredible movement by fundraising and running a half marathon!"*

As well as experiencing a weekend to remember in Romania, together the runners raised nearly **£8,000** to help stop trafficking and violence – a wonderful achievement.

## FCDO GRANT

We saw a successful government grant application to advance IJM's EATP programme in Romania with the Nottingham Rights Lab through the Foreign, Commonwealth and Development Office (FCDO). This project under the grant, from September 2023 to February 2025, aims to strengthen the capacity of law enforcement officials and public prosecutors to effectively reduce modern slavery and human trafficking offences, and provide trauma informed support to survivors in Romania.

## FREEDOM PARTNER EVENTS

IJM UK's community of regular donors, called Freedom Partners, continues to grow and contribute a crucial part of our income. That's why, to say thank you in October 2023, we gathered with Freedom Partners from across the UK, both online and in London, to hear **first-hand accounts from IJM staff on the frontlines of stopping trafficking in the UK and Europe.**

In London, Freedom Partners were invited on a guided walking tour of Lombard Street – home to the 19<sup>th</sup> Century UK Abolitionist Movement.

With insights on UK-connected trafficking cases and powerful results from just-released studies showing the impact of IJM's work, it was a joy to gather with **over 200 Freedom Partners** whose support – month in, month out – is helping make freedom and justice possible around the world.



# Increasing Advocacy and Influence

## IJM SIGNS COLLABORATION AGREEMENT IN BULGARIA

In February 2024 IJM signed a collaboration agreement with the National Commission for Combating Trafficking in Human Beings for Bulgaria. This means that, together with partners, we will work to **prevent, reduce and detect human trafficking**, particularly of Ukrainian refugees, and represents an important opportunity to scale IJM's work in Europe.

As part of this exciting development for IJM's European Anti-Trafficking Programme, IJM UK's new Director of Investigation and Law Enforcement met with Bulgarian law enforcement and with some of IJM's charity partners to further strengthen collaboration.



## STRATEGIC MEETINGS IN THE UK

This year, we've been raising awareness and building connections at strategic conferences and meetings in UK.

This has included meetings with the **Home Office** to discuss the Early Removal Scheme and inform current policy-making decisions with programmatic insights; sharing at a Labour Party conference on what an effective anti-trafficking response would look like for a Labour government; meeting with the **UK's Modern Slavery Envoy**; and visiting **Police Scotland's Anti-Trafficking Unit and the Solicitor General of Scotland**, affirming an open dialogue as we look ahead and inviting the Solicitor General to meet visitors from IJM's programme work in the future.



## IJM RECEIVES TWO COMMENDATIONS FROM THE METROPOLITAN POLICE

In 2023, the Metropolitan Police awarded IJM with two commendations for providing invaluable support to victims of trafficking.

Alongside assisting police in achieving several significant convictions in UK sex trafficking cases, IJM has been **training police** around the UK in how to identify cases of human trafficking and support victims most effectively.

One participant fed back that, just two days after the training, they used their learnings to identify a victim of sexual exploitation. The victim is now safe and receiving vital support, while two people have been arrested.



# OTHER HIGHLIGHTS FROM THE PAST YEAR

It's impossible to capture everything that IJM UK has achieved this year, thanks to our generous donors and supporters across the UK.

**HERE ARE JUST A FEW MORE HIGHLIGHTS FROM OUR WORK IN 2023:**

- **Engagement with former Prime Minister Theresa May MP** to discuss global efforts to tackle modern slavery and share IJM's impact around the world.
- **Matched funding schemes with Google and Goldman Sachs** leading to incredible generosity from employees at both companies.
- **11 Christian summer festivals** including a main stage talk from IJM's founder and global CEO Gary Haugen at New Wine in England, heard by 6,000 people.
- **Freedom Sunday at King's Church Aberdeen** where 33 people signed up to become Freedom Partners! We are so thankful for this kind support.
- **Ethical clothing brand 'Yes Friends' freedom t-shirt competition**, with 100% of the profits from the Wonky Tee given to IJM to help stop slavery – raising more than £2,000.
- **Gather for International Women's Day** where supporters around the UK, including Great British Bake-Off quarter-finalist Martha Collison, gathered their friends for a meal to celebrate women and stand alongside survivors against violence.
- **New partnership with the Church of Ireland**, resulting in increased prayer and a £10,000 gift.



- **IJM's first research contribution on the nexus between climate change and modern slavery** with the University of Nottingham's Rights Lab and Transparentem, with a grant from the Modern Slavery and Human Rights Policy and Evidence Centre.
- **OneRepublic and HRH Princess Eugenie supporting IJM's work** on The Anti-Slavery Collective podcast, Floodlight.
- **Engagement of leaders from the Global Survivor Network** with the FCDO in the UK and a FCDO Delegation meeting with a survivor leader and the IJM team in Ghana.
- **Innovation Forum** where a survivor leader from Myanmar shared his lived experience of forced labour, and IJM's Regional Vice President of its Forced Slavery Hub in the Asia Pacific shared solutions for corporates to do more to meaningfully tackle forced labour in supply chains. Participants included Unilever, Waitrose, Danone, Volvo, KPMG, EY and more.



*We are truly grateful for every  
donor and supporter who has  
helped make this work possible -  
Thank You.*





## 4. FINANCIAL REVIEW

The financial position of IJM UK at 31 March 2024 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 2024 was £3,975,532 (2023: £3,711,528). Building on growth in the previous year we saw increases from our regular supporters through the year with regular giving coming from 2,699 individuals.

### EXPENDITURE

Total expenditure for the 12 months to March 2024 was £4,080,591 (2023: £3,829,559).

Included in our expenditure was the significant contribution of £2,005,974 to field work. This consisted of £1,853,251 (2023: £1,691,583) sent directly to field offices, and £152,723 (2023: £118,419) spent in the UK on field support. The distribution of these funds across IJM's offices is summarised as follows:

### CONTRIBUTION TO FIELD WORK BY OFFICE:

|                                      | £       |
|--------------------------------------|---------|
| Bangalore, India .....               | 72,891  |
| Chennai, India .....                 | 78,242  |
| Kolkata, India .....                 | 82,000  |
| Mumbai, India .....                  | 52,640  |
| Cambodia .....                       | 70,000  |
| Dominican Republic ...               | 764     |
| Peru .....                           | 10,000  |
| Ghana .....                          | 123,779 |
| Kenya .....                          | 100,320 |
| Uganda .....                         | 100,011 |
| East Africa Hub .....                | 51,722  |
| Asia Pacific Forced Labour Hub ..... | 87,425  |
| Philippines .....                    | 276,769 |
| Romania .....                        | 714,360 |
| Ukraine Appeal .....                 | 10,453  |
| Bangladesh .....                     | 21,875  |
| European Anti-trafficking Programme  |         |
| Direct UK Support .....              | 152,723 |

**Total: 2,005,974**

The Statement of Financial Activities shows a deficit of £105,059 compared to a deficit of £118,031 in the previous 12-month period. In line with the 2023/24 budget, the current year deficit represents planned use of unrestricted reserves to increase IJM UK's year on year contribution to field work from 49% to 51% of total income.

### **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 2024, we held cash reserves of £828,677 (2023: £932,248), equivalent to 22 weeks of expenditure. In 2024-25, reserves held above the minimum requirement of our policy will help to ensure our going concern in a volatile economic environment, will enable strategic one-off investments in public relations and website development, and will be utilised to meet our commitment to increased contribution to field work.

Restricted funds of £20,622 were held at 31 March 2024.



## 5. PLANS FOR FUTURE PERIODS

IJM's global mission is to bring freedom, restoration and protection to victims and survivors of slavery and violence and their communities.

IJM UK's unique role is to raise prayer, influence and finances to fuel IJM's global mission.

Our plans for 2024-25 continue under the current strategy to shape opinion and build partnerships so that the resources and influence in the UK are released to support the IJM Global vision of protecting 500 million people.

We will do this by:

- **Raising Funds:** activating the financial generosity of the UK with 53% of income generated being sent directly to support IJM programmes in the field
- **Raising Influence:** establishing buy-in for IJM's theory of change, impact and evidence with policy makers, institutions and academics based on IJM's programmes around the world
- **Inspiring Prayer:** growing the prayer movement for justice

Our strategy consists of five supporting objectives for the coming year:

- **Scaling the donor base and pipeline**
- **Accelerating major donations**
- **Developing grants and complex gifts**
- **Increasing awareness with media**
- **Expanding and deepening prayer support**



## 6. 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:

1. IJM UK continued to work closely with UK government to further their anti-slavery and anti-violence initiatives.
2. 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.
3. IJM UK educated students, community groups, schools and professionals about slavery and people trafficking and provided resources to end this crime.
4. IJM UK contributed to our global work against violence and injustice through the financial support of the IJM field offices.
5. IJM UK provided direct support in the form of a Director of Investigations and Law Enforcement Development and a Liaison Officer 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.

The significant risk identified by the Trustees included the inability to raise sufficient funds to deliver IJM UK's aims.

Given raising income for IJM's mission around the world is a key pillar of our work in the UK, the Board has identified that a reduction in our ability to raise funds would represent a significant risk for the organisation. To mitigate this, we continued with our plans to grow income and develop our fundraising approaches. Additionally, we have invested in a diverse range of fundraising opportunities and the Board has made strategic financial investments in digital marketing and fundraising capacity.

## **FUNDRAISING PRACTICES**

IJM UK does not use a professional fundraising service and has not received any complaints from donors regarding its fundraising activities.

## **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 hold 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 £5,313 were paid by the charity during the year in respect of one Trustee. 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 August 2024 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 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 2024, 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 2024 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, 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 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. 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 this gives rise to a material misstatement in the financial statements themselves. 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' 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 included within the Trustees' 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 and proper 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 Trustees' 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 34, 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 the Acts and relevant regulations made or having effect thereunder.

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](http://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 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 members 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 members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Sandra Morrell*

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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: 5 Aug 2024

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 2024  
(Including Income and Expenditure Account and  
Statement of Other Comprehensive Income)

|                                    | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024 | Total<br>2023 |
|------------------------------------|------|-----------------------|---------------------|---------------|---------------|
|                                    |      | £                     | £                   | £             | £             |
| <b>Income and Endowments from:</b> |      |                       |                     |               |               |
| Donations and legacies             | 2    | 2,582,050             | 1,324,830           | 3,906,880     | 3,683,043     |
| Charitable activities              | 3    | 34,633                | -                   | 34,633        | 13,033        |
| Investment income                  | 4    | 34,019                | -                   | 34,019        | 15,452        |
| Total Income                       |      | 2,650,702             | 1,324,830           | 3,975,532     | 3,711,528     |
| <b>Expenditure on:</b>             |      |                       |                     |               |               |
| Raising funds                      | 5    | (936,312)             | -                   | (936,312)     | (775,550)     |
| Charitable activities              | 6    | (1,836,756)           | (1,307,523)         | (3,144,279)   | (3,054,009)   |
| Total Expenditure                  |      | (2,773,068)           | (1,307,523)         | (4,080,591)   | (3,829,559)   |
| Net (expenditure)/<br>income       |      | (122,366)             | 17,307              | (105,059)     | (118,031)     |
| Net movement in funds              |      | (122,366)             | 17,307              | (105,059)     | (118,031)     |
| <b>Reconciliation of funds:</b>    |      |                       |                     |               |               |
| Total funds brought<br>forward     |      | 999,012               | 3,315               | 1,002,327     | 1,120,358     |
| Total funds carried<br>forward     | 17   | 876,646               | 20,622              | 897,268       | 1,002,327     |

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 2024

|   | Note | 2024<br>£ | 2023<br>£ |
|---|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       | 11   | 39,779    | 53,993    |
| <b>Current assets</b>                                 |      |           |           |
| Stocks  |      | 4,971     | 5,645     |
| Debtors   | 12   | 152,304   | 129,987   |
| Cash at bank and in hand                              | 13   | 828,677   | 932,248   |
|   |      | 985,952   | 1,067,880 |
| <b>Creditors: Amounts falling due within one year</b> | 14   | (128,463) | (119,546) |
| <b>Net current assets</b>                             |      | 857,489   | 948,334   |
| <b>Net assets</b>                                     |      | 897,268   | 1,002,327 |
| <b>Funds of the charitable company:</b>               |      |           |           |
| <b>Restricted income funds</b>                        |      |           |           |
| Restricted funds                                      | 17   | 20,622    | 3,315     |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 876,646   | 999,012   |
| <b>Total funds</b>                                    | 17   | 897,268   | 1,002,327 |

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 41 to 58 were approved by the Trustees, and authorised for issue on 3 August 2024 and signed on their behalf by:

*Melanie Lane*

**M Lane MSc, Chair  
Trustee**



# STATEMENT OF CASH FLOWS

for the Year Ended 31 March 2024

|   | Note | 2024      | 2023      |
|---|------|-----------|-----------|
|   |      | £         | £         |
| <b>Cash flows from operating activities</b>     |      |           |           |
| Net movement in funds for the reporting year    |      | (105,059) | (118,031) |
| <b>Adjustments for:</b>                         |      |           |           |
| Depreciation                                    | 11   | 35,036    | 32,648    |
| Investment income                               | 4    | (34,019)  | (15,452)  |
| Decrease in stocks                              |      | 674       | 1,709     |
| Increase in debtors                             | 12   | (22,317)  | (53,239)  |
| Increase in creditors                           | 14   | 15,721    | 6,490     |
| Decrease in deferred income                     | 14   | (6,804)   | (66,555)  |
| Net cash flows from operating activities        |      | (116,768) | (212,430) |
| <b>Cash flows from investing activities:</b>    |      |           |           |
| Interest receivable and similar income          | 4    | 34,019    | 15,452    |
| Purchase of tangible fixed assets               | 11   | (20,822)  | (37,138)  |
| Proceeds from disposal of tangible fixed assets |      | -         | (380)     |
| Net cash flows from investing activities        |      | 13,197    | (22,066)  |
| Net decrease in cash and cash equivalents       |      | (103,571) | (234,496) |
| Cash and cash equivalents at 1 April            |      | 932,248   | 1,166,744 |
| Cash and cash equivalents at 31 March           | 13   | 828,677   | 932,248   |

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 2024

## 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

Investment income relates to interest receivable on bank deposits and is accounted for on an accruals basis.

## 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:

| <b>Asset class</b>  | <b>Depreciation method and rate</b> |
|---------------------|-------------------------------------|
| 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 defined contribution pension schemes.

## 2. INCOME FROM DONATIONS AND LEGACIES

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024    | Total<br>2023    |
|-------------------------------------|-----------------------|---------------------|------------------|------------------|
|                                     | £                     | £                   | £                | £                |
| Donations from companies and trusts | 607,343               | 605,767             | 1,213,110        | 1,492,596        |
| Donations from individuals          | 1,596,627             | 588,678             | 2,185,305        | 1,678,420        |
| Donations from churches             | 119,364               | 104,756             | 224,120          | 248,170          |
| Gift aid reclaimed                  | 258,716               | 25,629              | 284,345          | 263,857          |
|                                     | <b>2,582,050</b>      | <b>1,324,830</b>    | <b>3,906,880</b> | <b>3,683,043</b> |

In 2023 the split of income from donations attributable to unrestricted/ restricted funds respectively was as follows: Companies/Trusts- £622,897/ £869,699, Individuals- £1,477,226/ £201,194, Churches- £186,001/ £62,169, Gift aid reclaimed- £232,539/ £31,318.

## 3. INCOME FROM CHARITABLE ACTIVITIES

|                        | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024 | Total<br>2023 |
|------------------------|-----------------------|---------------------|---------------|---------------|
|                        | £                     | £                   | £             | £             |
| Conferences and events | 29,722                | -                   | 29,722        | 12,005        |
| Sale of goods          | 4,911                 | -                   | 4,911         | 1,028         |
|                        | <b>34,633</b>         | <b>-</b>            | <b>34,633</b> | <b>13,033</b> |

In 2023 the income from charitable activities was also attributable to unrestricted funds.

## 4. INVESTMENT INCOME

|                                      | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024 | Total<br>2023 |
|--------------------------------------|-----------------------|---------------------|---------------|---------------|
|                                      | £                     | £                   | £             | £             |
| Interest receivable on bank deposits | 34,019                | -                   | 34,019        | 15,452        |

In 2023 the investment income was also attributable to unrestricted funds.



## 5. EXPENDITURE ON RAISING FUNDS

|  | Direct costs<br>£ | Allocated support costs<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|--|-------------------|------------------------------|-----------------|-----------------|
| Costs of generating donations and legacies | 126,185           | 810,127                      | 936,312         | 775,550         |

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 £936,312 cost of generating donations and legacies represents 22.9% of our expenditure in 2024, an increase from 20% in 2023. This increase represents continued investment in new systems and team structure.

## 6. EXPENDITURE ON CHARITABLE ACTIVITIES

|                        | Activity undertaken directly<br>£ | Activity support costs<br>£ | Total 2024<br>£  | Total 2023<br>£  |
|------------------------|-----------------------------------|-----------------------------|------------------|------------------|
| Education and Advocacy | 60,615                            | 1,043,887                   | 1,104,502        | 1,224,573        |
| Field Work Support     | 2,005,974                         | 33,803                      | 2,039,777        | 1,829,436        |
|                        | <b>2,066,589</b>                  | <b>1,077,690</b>            | <b>3,144,279</b> | <b>3,054,009</b> |

£1,836,756 (2023- £1,779,731) of the above expenditure was attributable to unrestricted funds and £1,307,523 (2023- £1,274,278) to restricted funds.

## 7. ANALYSIS OF SUPPORT COSTS

### Raising funds expenditure

#### Costs of generating donations and legacies

|                             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Staff costs                 | 619,894                    | -                        | 619,894            | 515,762            |
| Office building costs       | 52,498                     | -                        | 52,498             | 39,482             |
| Office expenses             | 6,052                      | -                        | 6,052              | 5,518              |
| Depreciation                | 13,865                     | -                        | 13,865             | 11,286             |
| Travel and subsistence      | 42,566                     | -                        | 42,566             | 32,633             |
| Sundry expenses             | 55,874                     | -                        | 55,874             | 43,131             |
| Audit and accountancy fees  | 4,381                      | -                        | 4,381              | 4,055              |
| Legal and professional fees | 14,997                     | -                        | 14,997             | 8,815              |
|                             | <b>810,127</b>             | <b>-</b>                 | <b>810,127</b>     | <b>660,682</b>     |

#### Charitable activities expenditure

|                             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Staff costs                 | 798,764                    | -                        | 798,764            | 884,120            |
| Office building costs       | 79,210                     | -                        | 79,210             | 74,227             |
| Office expenses             | 9,242                      | -                        | 9,242              | 10,445             |
| Depreciation                | 21,172                     | -                        | 21,172             | 21,361             |
| Travel and subsistence      | 55,697                     | -                        | 55,697             | 56,174             |
| Sundry expenses             | 84,017                     | -                        | 84,017             | 81,293             |
| Audit and accountancy fees  | 6,689                      | -                        | 6,689              | 7,675              |
| Legal and professional fees | 22,899                     | -                        | 22,899             | 16,685             |
|                             | <b>1,077,690</b>           | <b>-</b>                 | <b>1,077,690</b>   | <b>1,151,980</b>   |

All expenditure on support costs in 2023 was also attributable to unrestricted funds.

## 8. NET INCOMING/OUTGOING RESOURCES

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

|                              | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|------------------------------|-----------------------------|-----------------------------|
| Operating leases             | 118,059                     | 107,883                     |
| Audit fees                   | 7,970                       | 8,446                       |
| Other non-audit services     | 3,100                       | 3,284                       |
| Depreciation of fixed assets | 35,036                      | 32,648                      |

## 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 £5,313 were paid by the charity during the year in respect of one Trustee (2023 - £4,015 for four Trustees).



## 10. STAFF COSTS

The aggregate payroll costs were as follows:

|  | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|--|-----------------------------|-----------------------------|
| <b>Staff costs during the year were:</b> |                             |                             |
| Wages and salaries                       | 1,290,428                   | 1,254,602                   |
| Social security costs                    | 139,078                     | 139,948                     |
| Pension costs                            | 111,861                     | 104,685                     |
|  | <b>1,541,367</b>            | <b>1,499,235</b>            |

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:

|       | <b>2024<br/>No</b> | <b>2023<br/>No</b> |
|-------|--------------------|--------------------|
| Staff | 33                 | 35                 |

33 (2023 - 34) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £111,861 (2023 - £104,685).

The number of staff employed on a full-time equivalent basis in 2024 was 30 (2023 - 29).

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

|                     | <b>2024<br/>No</b> | <b>2023<br/>No</b> |
|---------------------|--------------------|--------------------|
| £60,001 - £70,000   | 2                  | 4                  |
| £70,001 - £80,000   | 1                  | -                  |
| £100,001 - £110,000 | -                  | 1                  |
| £110,001 - £120,000 | 1                  | -                  |

The total employee benefits of the key management personnel of the charitable company (being the five members of the executive team, reducing to four) in the 12 month period were £417,797 (2023 - £435,044).

## 11. TANGIBLE FIXED ASSETS

|                         | Office and<br>computer<br>equipment<br>£ | Furniture<br>£ | Fixture &<br>Fittings<br>£ | Total<br>£ |
|-------------------------|--|----------------|----------------------------|------------|
| <b>Cost:</b>            |  |                |                            |            |
| At 1 April 2023         | 168,025                                  | 21,860         | 22,244                     | 212,129    |
| Additions               | 16,816                                   | 4,006          | -                          | 20,822     |
| Disposals               | (3,734)                                  | -              | -                          | (3,734)    |
| At 31 March 2024        | 181,107                                  | 25,866         | 22,244                     | 229,217    |
| <b>Depreciation:</b>    |  |                |                            |            |
| At 1 April 2023         | 132,641                                  | 13,955         | 11,540                     | 158,136    |
| Charge for the year     | 26,356                                   | 4,973          | 3,707                      | 35,036     |
| Eliminated on disposals | (3,734)                                  | -              | -                          | (3,734)    |
| At 31 March 2024        | 155,263                                  | 18,928         | 15,247                     | 189,438    |
| <b>Net book value</b>   |  |                |                            |            |
| At 31 March 2024        | 25,844                                   | 6,938          | 6,997                      | 39,779     |
| At 31 March 2023        | 35,384                                   | 7,905          | 10,704                     | 53,993     |

## 12. DEBTORS

|                | 2024<br>£      | 2023<br>£      |
|----------------|----------------|----------------|
| Prepayments    | 41,326         | 31,445         |
| Accrued income | 109,006        | 97,208         |
| Other debtors  | 1,972          | 1,334          |
|                | <b>152,304</b> | <b>129,987</b> |

**13. CASH AND CASH EQUIVALENTS**

|              | <b>2024</b>    | <b>2023</b>    |
|--------------|----------------|----------------|
|              | <b>£</b>       | <b>£</b>       |
| Cash on hand | 4,456          | 1,078          |
| Cash at bank | 824,221        | 931,170        |
|              | <b>828,677</b> | <b>932,248</b> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | <b>2024</b>    | <b>2023</b>    |
|------------------------------------|----------------|----------------|
|                                    | <b>£</b>       | <b>£</b>       |
| Trade creditors                    | 52,053         | 37,973         |
| Other taxation and social security | 38,147         | 33,481         |
| Accruals                           | 13,331         | 16,356         |
| Deferred income                    | 24,932         | 31,736         |
|                                    | <b>128,463</b> | <b>119,546</b> |

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| Deferred income at 1 April 2023        | 31,736        | 98,291        |
| Resources deferred in the period       | 24,932        | 21,736        |
| Amounts released from previous periods | (31,736)      | (88,291)      |
| Deferred income at year end            | <b>24,932</b> | <b>31,736</b> |



## 15. OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS

### Operating lease commitments

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

|                           | 2024<br>£      | 2023<br>£     |
|---------------------------|----------------|---------------|
| <b>Land and buildings</b> |                |               |
| Within one year           | <b>120,136</b> | <b>80,029</b> |

## 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<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2024<br>£ |
|------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>          |                                 |                            |                            |                                  |
| General                            | 999,012                         | 2,650,702                  | (2,773,068)                | 876,646                          |
| <b>Restricted</b>                  |                                 |                            |                            |                                  |
| India                              | -                               | 75,918                     | (75,918)                   | -                                |
| Kenya                              | -                               | 5,449                      | (5,449)                    | -                                |
| Philippines                        | 477                             | 179,135                    | (179,223)                  | 389                              |
| Latin America                      | 764                             | 10,019                     | (10,764)                   | 19                               |
| Uganda                             | -                               | 3,510                      | (3,510)                    | -                                |
| Ghana                              | -                               | 92,280                     | (92,280)                   | -                                |
| East Africa VAWC Hub               | -                               | 2,098                      | (2,098)                    | -                                |
| Forced Labour Hub APAC             | -                               | 59,497                     | (59,497)                   | -                                |
| Bangladesh                         | 1,875                           | -                          | (1,875)                    | -                                |
| Romania (including Ukraine appeal) | 199                             | 896,924                    | (876,909)                  | 20,214                           |
| <b>Total restricted</b>            | <b>3,315</b>                    | <b>1,324,830</b>           | <b>(1,307,523)</b>         | <b>20,622</b>                    |
| <b>Total funds</b>                 | <b>1,002,327</b>                | <b>3,975,532</b>           | <b>(4,080,591)</b>         | <b>897,268</b>                   |

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<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2023<br>£ |
|------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>          |                                 |                            |                            |                                  |
| General                            | 1,007,145                       | 2,547,148                  | (2,555,281)                | 999,012                          |
| <b>Restricted</b>                  |                                 |                            |                            |                                  |
| 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)                   | -                                |
| East Africa VAWC Hub               | -                               | 4,943                      | (4,943)                    | -                                |
| Bangladesh                         |                                 | 1,875                      | -                          | 1,875                            |
| Romania (including Ukraine appeal) | 112,527                         | 432,268                    | (544,596)                  | 199                              |
| <b>Total restricted funds</b>      | <b>113,213</b>                  | <b>1,164,380</b>           | <b>(1,274,278)</b>         | <b>3,315</b>                     |
| <b>Total funds</b>                 | <b>1,120,358</b>                | <b>3,711,528</b>           | <b>(3,829,559)</b>         | <b>1,002,327</b>                 |

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<br>Funds | Restricted<br>Funds | Total funds<br>at 31 March<br>2024 |
|-------------------------|-----------------------|---------------------|------------------------------------|
|                         | £                     | £                   | £                                  |
| Tangible fixed assets   | 39,779                | -                   | 39,779                             |
| Current assets          | 965,330               | 20,622              | 985,952                            |
| Current liabilities     | (128,463)             | -                   | (128,463)                          |
| <b>Total net assets</b> | <b>876,646</b>        | <b>20,622</b>       | <b>897,268</b>                     |

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

## 19. RELATED PARTY TRANSACTIONS

Donations made by the Trustees without any conditions attached totalled £53,055 for the period (2023 - £52,167).



# IJM

**INTERNATIONAL JUSTICE MISSION UK**  
PO Box 78942,  
London, SE11 9EB

0203 405 9080  
[contact@IJMUK.org](mailto:contact@IJMUK.org)

[IJMUK.org](https://IJMUK.org)

IJMUK:      

Company Limited by Guarantee No: 04310900  
Registered Charity No. 1099126 (England & Wales)  
No. SC049311 (Scotland)

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