

Company registration number: 04310900

Charity registration number: 1099126

# International Justice Mission UK

*(A company limited by guarantee)*

Annual Report and Financial Statements

for the Year Ended 31 October 2018

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

THURSDAY



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# **International Justice Mission UK**

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## International Justice Mission UK

### Reference and Administrative Details

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<b>Trustees</b>	R D Parker, Chairman M F Greenslade ACA A J Legg, (Barrister) M Lane MSc J L Rice S Litton (resigned 28 January 2018) P Langford (appointed 28 January 2018)
<b>Senior Management Team</b>	D Westlake, Chief Executive Officer S Webster, Chief Operating Officer
<b>Registered Office</b>	PO Box 12251 Witham Essex CM8 9BX  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	04310900
<b>Charity Registration Number</b>	1099126
<b>Bankers</b>	NatWest Aylesbury Road 22 Market Square Aylesbury Buckinghamshire HP20 1TR
<b>Auditor</b>	Edmund Carr LLP Chartered Accountants & Statutory Auditor 146 New London Road Chelmsford Essex CM2 0AW

# **International Justice Mission UK**

## **Trustees' Report**

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The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 October 2018.

### **Objectives and activities**

International Justice Mission (IJM) is a global organisation working to protect the poor from violence, slavery, trafficking and other forms of abuse. Our 2030 vision, launched in 2018 is to:

Rescue millions, protect half a billion, and make justice for the poor unstoppable.

Our global team comprises 17 field offices, with more than 630 lawyers, investigators, social workers, community activists and other professionals. We have 53 staff in 5 international advancement offices and 197 staff at our headquarters in Washington DC. Our work involves:

#### **Rescuing**

Working with local justice systems, we rescue victims from ongoing violence and slavery.

#### **Restoring**

Working with social workers, we restore survivors to their communities.

#### **Restraining**

Working with local police we work to restrain criminals, so that they cannot abuse others.

#### **Representing**

Working with local public prosecutors, we represent survivors in court and ensure they get the justice they deserve sending the message to criminals that they cannot get away with it.

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

### **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 rallies the UK to support and advance IJM's frontline work overseas, whilst applying the organisations unique global experience to strengthen the UK's response to injustice, both at home and overseas.

We believe we meet the public benefit requirements through the range of activities we undertake, outlined in this report, and in particular:

- IJM UK continues to work closely with government to further the work of the Modern Slavery Act and associated initiatives;
- IJM UK educated students, community groups, schools and professionals about slavery and people trafficking and provided resources to end this crime.
- IJM UK contributes to the global fight against violence and injustice through the financial support of the IJM field offices.

# **International Justice Mission UK**

## **Trustees' Report**

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### **Achievements and performance**

#### **IJM in the UK**

International Justice Mission UK is an advancement office of IJM, with 23 staff members working with supporters throughout the UK. Our main charitable activities are:

- Provision of funds to support the funding of IJM field programmes overseas.
- Education: assisting the global justice mission by drawing the world's attention to everyday violence, influencing leaders to become champions for protecting the poor from violent exploitation and rallying all people of good will to fight.
- Government advocacy: based in England, Northern Ireland and Scotland, applying IJM's unique global experience to strengthen the UK justice system and encourage the UK - including the government, the Church and a new generation of supporters - to lead the way in addressing everyday violence and slavery, both globally and locally.

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

1. Fundraising
2. Church and prayer mobilisation
3. Volunteer and student mobilisation
4. Thought leadership and communications
5. Advocacy
6. Recruiting for the global work
7. Ensuring operational excellence

It has been another significant and busy year for the whole IJM UK team. We would like to record our thanks to the many people who make up IJM UK staff, volunteers, donors and supporters, who each make the following highlights possible.

# International Justice Mission UK

## Trustees' Report

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### Fundraising

One of the primary commitments as an advancement office is to financially resource the frontline work carried out by our global field offices. To do so, IJM UK has supporters from across the UK and beyond who directly fund this work or seek to do so through fundraising activities. We are incredibly grateful to all our donors, who often give above and beyond. Consequently, this year IJM was able to: bring justice to 3,577 victims, restrain 185 perpetrators, convict 155 criminals and provide aftercare for 3,132 survivors and family members. IJM also helped train 12,400 officials in the first 6 months of 2018.

The number of regular givers (Freedom Partners) grew significantly in the year, mainly as a result of IJM UK attending several summer conferences, new giving resources and the introduction of direct debit payments. IJM UK now has 1,081 monthly givers, a 36% increase from last year. Monthly givers have donated £329,170, a 25% increase on the previous year.

Our Gala dinner held in March 2018 at St Mary's Church Bryanston Square, London topped last year's fundraising total, raising £117,500. Using a theme of colour and vibrance and held in a new venue, the event was hugely successful. The Gala included an IJM speaker, sparkling entertainment and a live silent auction. We record special thanks to all at St Mary's Church for their support with the event.

IJM UK's success in trust funding has continued to be a significant contributor to the annual fundraising. This year, applications were made to 19 trusts with a 26% success rate, a rise from the previous year.

The Northern Ireland regional team have had another fruitful year in fundraising. Highlights include hosting several fundraising events with our international colleagues Andrey Sawchenko, Raja Ebenezer and Saroeun Sek. In November 2017, for Saroeun's visit, the team were hosted by the Attorney General at a lunch for lawyers, as well as having an exclusive fundraising dinner on a barge! Saroeun's visit raised a total of £15,000 for IJM's work in Cambodia. The team had a very successful partnership with the Law Society at Queen's University which saw the students raising over £4,000 for our work. Northern Ireland also saw a significant rise in their number of Freedom Partners, growing from 60 to 90 over the course of the year.

In Scotland, the year saw 17% growth in finances. Ongoing significant donations from the Souter Charitable Trust and an individual provided a strong foundation for further growth. The Scottish team also secured five five-figure donations from trusts and saw a 50% growth in regular giving. In addition, the Tumbling Lassie initiative continues to grow and develop. This year Raja Ebenezer from IJM Chennai and Andy Bevan spoke at the event, and their annual ball raised £11,500 for IJM.

During the year, IJM UK also benefited from the amazing fundraising efforts of supporters who have participated in a wide variety of events and challenges. Notably, Esther Swaffield-Bray led a team of 14 for JustRide, a fundraising cycle from London to Paris, raising nearly £25,000 for IJM! Other amazing supporter-led fundraising events included a half-marathon and three supporters running the Berlin marathon, raising £3,456. Simon Fox, a long-time supporter of IJM, cycled from the UK to Manila, raising £3,902. Lastly, a coast to coast Ireland cycling event also took place by a team of IJM supporters raising £3,339. We look forward to more amazing fundraising efforts by our growing community of supporters in the coming year.

## **International Justice Mission UK**

### **Trustees' Report**

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IJM UK continues to offer an online gift catalogue that enables its supporters to purchase meaningful gifts for the ones they love at significant events throughout the year, such as birthdays, Mother's Day, Easter and Christmas. Supporters can choose a gift based on a specific area of IJM's work for which they receive a card certifying their gift to be given to their friend or family member. Last year, we received 61 donations through the gift catalogue totalling £3,713. The gift catalogue is undergoing a major upgrade in the coming year, allowing supporters to purchase gifts based on casework, location and by urgent appeal either as an e-card, print-at-home or posted card. We look forward to seeing the investment in the catalogue grow as a fundraising strategy for IJM UK.

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

#### **Church and prayer mobilisation**

In accordance with IJM's global vision, another of IJM UK's primary commitments is to encourage churches throughout the UK, highlighting God's heart for justice and the Church's responsibility to actively seek justice for the oppressed. IJM UK currently has 313 churches actively involved in helping us end slavery and violence against the poor. This includes congregations and groups committing to pray for the work of IJM, raising awareness of injustice, educating others about slavery, fundraising on our behalf, or giving financial donations to make the work of justice possible. We are humbled by, and thankful for, all the communities that support IJM UK so faithfully and dedicate themselves to praying for and supporting our work.

Over the year, we have continued to grow the Field Office Partnership programme, which allows individual churches to support the work of specific IJM field offices while receiving regular updates and communication from the team. The project continues to grow and this year we have seen four new churches become official Field Office Partners, making our total 24 across the UK. The renewal of commitment by several churches shows a value and appreciation of this scheme and how it is effectively connecting churches more intimately with our work.

In September 2018, the UK office partnered with IJM globally to promote and facilitate Freedom Sunday, which saw over 86 churches in the UK participate, with the regional leaders and partnerships team engaging with 26 new churches of a variety of denominations. Globally over 18,400 churches held a Freedom Sunday with an estimated 3.2 million people hearing a Freedom Sunday message in some form. What an incredible response from the global church united in the fight for justice!

## **International Justice Mission UK**

### **Trustees' Report**

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Another significant success this year was the extensive summer conference engagement achieved by staff members and volunteers, who represented IJM UK at 24 conferences throughout the UK. These included Summer Madness, Castlewellan Holiday Week, New Horizon, Refuel, Naturally Supernatural, New Wine, Creation Fest, Soul Survivor and Greenbelt. Our presence at these Christian conferences resulted in many positive conversations that raised awareness of IJM UK and our work. Our data suggests that over 40,000 people encountered IJM over the summer, with 15,000 hearing a significant message. We look forward to developing and deepening these relationships over the course of the year and beyond.

In Scotland, church engagement continued to deepen with the number of Field Office Partnerships increasing to four. Also, a presence at Deep Impact, Scotland's youth Leader conference, and Refuel (Scotland's biggest summer festival) further enabled IJM UK to build relationships.

In Ireland, the partnership with the Presbyterian Women as part of the Presbyterian Church resulted in all 500 churches receiving information about IJM's work particularly in the Philippines. This was a massive step forward in becoming a credible partner with many churches throughout Ireland.

#### **Volunteer and student mobilisation**

IJM UK has a continually growing volunteer base, with people from all backgrounds, skill sets and walks of life. Volunteers range from legal professionals, police trainers and social workers who provide pro bono support for our global field offices, to students who run awareness and fundraising events, and individuals who serve at events and attend speaking engagements. We are grateful to our volunteers and their significant contributions to the ending of slavery and furthering the work of IJM.

Our Church Engagement and Partnerships team have continued to partner with Just Love and engage with other student groups. Several student IJM events occurred across the year including Stand4Freedom, Pray4Freedom, Fast4Freedom, Clothes-swaps and Just Lunches, along with over 30 speaking engagements. On Anti-Slavery Day, we received tremendous support from Just Love groups who took part in our Make #SlaveFree Normal Campaign, sharing content on social media and taking up the challenge to wear a slave-free outfit. We look forward to expanding and deepening our volunteer network in the coming year, building on relationships with students and other IJM supporters.



# **International Justice Mission UK**

## **Trustees' Report**

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### **Thought leadership and marketing communications**

In 2018 we have seen fruit borne out of the investment made in communications in the previous year.

We have sought to be a significant and positive voice across social and traditional media outlets and continually aim to raise the profile of the issue of slavery, generating support to bring it to an end.

IJM UK's social media following has continued to grow over the year, thanks to a wide range of content over different platforms. On Facebook, IJM UK's following increased by 8.6%. On Twitter, we saw both an increase in following but also a deepening of engagement, including the Home Secretary Sajid Javid tweeting IJM UK's letter to The Times on cybersex trafficking. The total number of website views was up by 3.7% from last year, and since the launch of the new website on 20th August 2018, there have been over 4,000 users on the site, with a 31.5% increase since Anti-Slavery Day on 18th October. In terms of traditional media, IJM has either written articles or featured in online news outlets over 15 times during the year, as well as radio interviews. Notably, we secured features in The Guardian, Mail Online, Thomson Reuters and The Independent and had a letter printed in The Times. We also took Thomson Reuters to see our work in the Philippines, leading to various articles. We have become the 'go to' anti-slavery organisation for UCB and Premier Christian Radio. We are continuing to grow our publicity and status as a leading anti-slavery charity in the UK.

In February 2018, IJM UK launched the Lent Campaign. This mainly involved email engagement, encouraging supporters to 'Give-It Up for Freedom' - items such as chocolate and make-up, as well as other small lifestyle challenges. This campaign contributed to 19% of website usage across the year!

In October 2018, the Make #SlaveFree Normal campaign was launched on Anti-Slavery Day, aiming to raise awareness about slavery in the supply chains of many everyday products that we buy. The campaign encourages people to help stop slavery at source by donating to IJM. It also gives consumers concrete steps they can take to shop more ethically by championing brands that are taking actions to stop exploitation in their supply chains as well as challenging brands we love to do more. We did our first ever social media 'giveaway' on Instagram, in partnership with brands taking action to stop slavery, and saw a 5% increase in our Instagram following. The campaign also sought to engage corporates by encouraging them to commit to clearing up their supply chains through partnership with IJM. The first email launching the campaign raised £2,151 - a very encouraging start.

On Anti-Slavery Day, IJM UK gave interviews on BBC Radio 5 Live, UCB, Premier Radio, as well as BBC Radio Cumbria. In terms of print and online, IJM wrote articles for or was featured in Christian Today, Global Citizen, Thomson Reuters Foundation and Ethical Unicorn, an ethical fashion blogger. TV presenter June Sarpong and 'Gogglebox'/Radio 2's Rev Kate Bottley both recorded pieces to camera backing IJM's Anti-Slavery Day campaign. Our website saw a 77.8% increase in new users navigating our new #SlaveFree webpage.

# International Justice Mission UK

## Trustees' Report

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### Advocacy

A key element of IJM's model is to work with local justice systems to help them protect the poor from violence. In the UK, we are lucky to have a justice system that largely provides protection for all regardless of status and wealth. IJM UK seeks to find ways in which the UK government can continue to improve and strengthen its own systems and, in doing so, serve as an example and contributor to other countries around the world. We do this through various forms of advocacy, from large-scale petitions to developing personal connections with political representatives. IJM UK has continued to develop relationships within both the English and Scottish governments over the past year.

There has been a continued focus given to ending modern slavery by the UK government, particularly from Theresa May as Prime Minister and Sajid Javid the Home Secretary making it his personal mission to decrease online sexual exploitation of children.

One of our most impactful thought leadership successes was securing the global launch of the Justice Review II in UK Parliament in May 2018 to an audience of politicians, NGOs and corporates. This led to focussed conversations and significantly increased awareness of who we are and IJM's theory of change.

We have seen continued positive engagement with the Child Exploitation and On-line Protection Service in the UK, especially in relation to our work in the Philippines to fight cybersex trafficking, the WeProtect Global Alliance and child sexual assault work in Kenya. We have also met with DFID and the Home Office to share about IJM's work. We contributed to the review of the UK Slavery and Trafficking Survivor Care Standards requested by the UK government which was published in October 2018. We continue to contribute to the Human Trafficking Foundation's International Group, providing recommendations to UK government on the most effective ways to tackle slavery.

Our voice within the Scottish government has also continued to grow, cementing IJM as a 'go to' organisation in Scotland for speaking on Slavery from a global perspective. IJM is actively involved in supporting the Scottish government action in the 'Human Trafficking & Exploitation Strategy' sitting on both the Action Area 3 Steering Group (addressing the conditions that give rise to human trafficking) and the 'Corporate Sub-Group' (mobilising the Scottish business community to respond to the problem of slavery in supply chains). IJM presented its model at a Scottish government business conference at the end of 2018. In addition, the Scottish government's Cabinet Secretary of Justice Humza Yousaf MSP, publicly endorsed the work of IJM at a recent Police Scotland conference.

The IJM UK Scottish team also presented our work in the Philippines and Cambodia at Police Scotland's National Human Trafficking Conference with over 200 police officers present. There are also some encouraging conversations ongoing with Police Scotland's International Development & Innovation Unit focused on providing training with IJM field offices in 2019.

In Northern Ireland, we joined both the Department of Justice's Engagement Group on Modern Slavery and the Coalition of Aid and Development Agencies, in order to continue to bring our expertise to conversations regarding tackling modern slavery and international development.

# **International Justice Mission UK**

## **Trustees' Report**

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### **Recruiting for the Global Work**

IJM offers the opportunity for individuals to serve the organisation across the globe in voluntary fellowship and intern positions. Over the year, we have had ten people from the UK serve in fellowship positions in our field offices, and five interns have already been recruited to work in field offices for 2019. It is great to see a continued desire from UK justice advocates to offer their expertise and serve abroad.

### **Ensuring Operational Excellence**

As a professional organisation which wishes to use the money and support generously donated to us in the most efficient and effective manner, IJM UK seeks to pursue excellence in all that we do. This includes generating a positive and high-functioning environment for our teams across the UK to work in.

In the past year we have continued to invest in capacity of the organisation so that our staff team has the skills and expertise required to ensure we thrive in the current period of organisational growth. This investment has included staff training, recruitment of new posts including more senior staff with specialist expertise in Marketing and Media and a new website. As a result we have seen increases in both our regular and one off giving.

In addition, the head office for IJM UK moved to new premises in London bringing it closer to the charities and government officials that we engage with and providing access to a wider talent pool for recruitment.

We appointed a Project Manager and Data Analyst in the year as well as four individuals to work in the London and Ireland offices as part of our Justice Leadership Programme, all further increasing our capacity in effective project management, communications and church engagement.

During September 2018, all staff members of IJM UK had the opportunity to attend the 20-year anniversary celebration of IJM alongside every global staff member - thanks to the generosity of a US donor. A prayer gathering was held for staff and supporters in Dallas, Texas which was attended by 5,000 people and was followed by a 4-day retreat for all staff on a nearby ranch.

## International Justice Mission UK

### Trustees' Report

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#### Financial review

The financial position of IJM UK as prepared under SORP FRS 102, is shown in the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements on the following pages. The Statement of Financial Activities shows a small deficit for the year ending 31st October 2018 of £7,778. This deficit is explained as follows.

#### Income

Total income for the year was £1,730,086 (2017: £1,555,565) an increase of 11.2%. Building on encouraging growth in the previous year we saw increases in both one off and regular giving through the year. Regular giving increased by 25% on that reported at 31st October 2017. Encouragingly this was from 1,081 individuals, a 36% increase over the previous year. One off donations increased by 28%. This was from 985 individuals, an increase of 11% from the previous year.

#### Expenditure

Total expenditure for the year was £1,737,864 (2017 £1,523,027). Within this increase in overall expenditure is our contribution to the field, details of which are shown below.

Other costs increased by 40% compared to last year as we have sought to invest in our team, including the recruitment of staff with specific expertise. In doing so we have increased our ability to support a growing number of volunteers, advocates and church partners in the UK as well as our ability to maximise speaking opportunities where we can raise awareness and profile.

#### Contribution to Field Work

	£
Bangalore, India	45,000
Cambodia	30,000
Chennai, India	45,000
Dominican Republic	25,000
Ghana	35,000
Kenya	50,000
Kolkata, India	55,000
Mumbai, India	10,000
Philippines	280,000
Uganda	35,000
Church relations	36,253
India fund	72,612
<b>Total</b>	<b>718,865</b>

## **International Justice Mission UK**

### **Trustees' Report**

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#### ***Policy on reserves***

Sufficient reserves are maintained to cover ongoing expenditure. The number of weeks of cash reserves are calculated by reference to the budgeted expenditure for the year. Should cash reserves fall below 16 weeks, then the leadership team will document and formulate a plan to remedy the situation. Should cash reserves fall below 12 weeks, then the Trustees are informed.

At October 2018, we held cash reserves of £386,523 to cover 19 weeks of expenditure, based on the 2017/2018 reserves calculation. From November 2018 onwards, the basis for calculating our reserves changed, removing variable costs from the calculation such as travel, subsistence, promotions and event costs. The change in the reserve calculation means that the balance held at October 2018 is 27 weeks.

Reserves decreased from £390,468 to £382,690 during the year.

Restricted funds of £24,000 were held at 31st October 2018.

# **International Justice Mission UK**

## **Trustees' Report**

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### **Plans for future periods**

During 2018, we continued to implement the strategic plans developed in 2017.

During 2019, will continue to work on these initiatives. The key components of this strategy are as follows:

### **Launching a new volunteer programme**

We are very fortunate to have many supporters who are prepared to use their time and influence as well as their financial resources to support IJM. In 2019, we will re-launch the volunteer programme with improved opportunities and support.

### **Increasing engagement with churches for education and awareness**

IJM is faith based but not faith biased and engaging with church communities to educate and equip them to join the fight to end slavery has been a core part of IJM's activity. During 2019, we will further develop our church mobilisation programme to include:

- A refresh of our church orientated communications
- Improved partnership options for churches who are committed to regular support.

### **Reconfiguring our fundraising operations**

IJM UK raises financial support primarily from individuals, churches and trusts. In order to fuel greater impact in our field work, we are investing in this activity and laying the foundation for stronger financial growth going forward. Significant activities include:

- Refreshing our church regular giving programme
- Continuing to improve our business support functionality, such as our IT systems, to enable better service as well as better management and marketing information
- Developing several new fundraising propositions.

### **Increasing media work**

Raising awareness of the reality of modern slavery and the effectiveness of IJM's work continues to be a priority through 2019. We are developing relationships with key journalists and media companies to help tell our stories well and drive growth in other areas.

### **Building campaigns**

We piloted several campaigns during 2018 and will develop them further in 2019. We will build on our 'slave free' lifestyle campaign highlighting slavery in modern supply chains and actions that individuals can take to reverse this. This will work alongside campaigns linked to key moments such as anti-slavery day.

# **International Justice Mission UK**

## **Trustees' Report**

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### **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. The company is also a charity registered with the Charity Commission. The M&As were revised by special resolution dated 15 March by way of a written resolution under Chapter 2 of Part 13 of the Companies Act 2006 and took effect from 1 April 2018.

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

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

#### ***Appointment of Trustees, induction and training***

New Trustees are appointed from time to time by 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 is 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 met 3 times during the year to make strategic and policy decisions. Members of the leadership team attended, when required, but had no voting powers.

During the year, the Leadership team held weekly meetings and quarterly residential meetings. A business management team met as needed (usually monthly) to review the management accounts, key performance indicators, work plan and 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 COO.

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

IJMUK maintained a risk register throughout the year which has been submitted 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.

# **International Justice Mission UK**

## **Trustees' Report**

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### **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, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

### **Disclosure of information to auditor**

In so far as the Trustees are aware:

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



## International Justice Mission UK

### Trustees' Report

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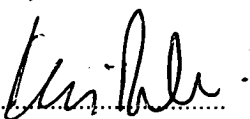
#### **Statement of compliance with prevailing laws and regulations**

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 ...8/4/19... and signed on its behalf by:

  
.....  
R D Parker  
Trustee

## **International Justice Mission UK**

### **Independent Auditor's Report to the Member of International Justice Mission UK**

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#### **Opinion**

We have audited the financial statements of International Justice Mission UK (the 'charitable company') for the year ended 31 October 2018, 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 October 2018 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

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

## **International Justice Mission UK**

### **Independent Auditor's Report to the Member of International Justice Mission UK**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

#### **Responsibilities of Trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 14, 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.

## **International Justice Mission UK**

### **Independent Auditor's Report to the Member of International Justice Mission UK**

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#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

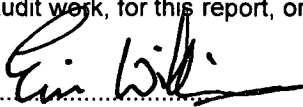
## International Justice Mission UK

### Independent Auditor's Report to the Member of International Justice Mission UK

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#### Use of our report

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



Eric Williams FCA (Senior Statutory Auditor)  
For and on behalf of Edmund Carr LLP, Statutory Auditor

146 New London Road  
Chelmsford  
Essex  
CM2 0AW

Date: 10/4/19

# International Justice Mission UK

## Statement of Financial Activities for the Year Ended 31 October 2018 (Including Income and Expenditure Account and Statement of Other Comprehensive Income)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	1,149,658	554,799	1,704,457	1,531,000
Charitable activities	3	<u>25,393</u>	<u>236</u>	<u>25,629</u>	<u>24,565</u>
Total Income		<u>1,175,051</u>	<u>555,035</u>	<u>1,730,086</u>	<u>1,555,565</u>
<b>Expenditure on:</b>					
Raising funds	4	(261,886)	-	(261,886)	(188,011)
Charitable activities	5	<u>(939,754)</u>	<u>(536,224)</u>	<u>(1,475,978)</u>	<u>(1,335,016)</u>
Total Expenditure		<u>(1,201,640)</u>	<u>(536,224)</u>	<u>(1,737,864)</u>	<u>(1,523,027)</u>
Net (expenditure)/income		<u>(26,589)</u>	<u>18,811</u>	<u>(7,778)</u>	<u>32,538</u>
Net movement in funds		(26,589)	18,811	(7,778)	32,538
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>385,279</u>	<u>5,189</u>	<u>390,468</u>	<u>357,930</u>
Total funds carried forward	17	<u>358,690</u>	<u>24,000</u>	<u>382,690</u>	<u>390,468</u>


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

**International Justice Mission UK**  
**(Registration number: 04310900)**  
**Balance Sheet as at 31 October 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	11	7,596	6,030
<b>Current assets</b>			
Stocks		7,267	7,400
Debtors	12	41,517	33,208
Cash at bank and in hand	13	386,523	388,450
		435,307	429,058
<b>Creditors: Amounts falling due within one year</b>	14	(60,213)	(44,620)
<b>Net current assets</b>		375,094	384,438
<b>Net assets</b>		382,690	390,468
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		24,000	5,189
<b>Unrestricted income funds</b>			
Unrestricted funds		358,690	385,279
<b>Total funds</b>	17	382,690	390,468

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

The financial statements on pages 20 to 36 were approved by the Trustees, and authorised for issue on 21/4/19 and signed on their behalf by:

  
 .....  
 R D Parker  
 Trustee

**International Justice Mission UK**

**Statement of Cash Flows for the Year Ended 31 October 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net movement in funds for the reporting year		(7,778)	32,538
<b>Adjustments for:</b>			
Depreciation	11	6,116	3,778
Decrease/(increase) in stocks		133	(1,430)
(Increase)/decrease in debtors	12	(8,309)	10,401
Increase in creditors	14	20,726	10,297
(Decrease)/increase in deferred income	14	<u>(5,133)</u>	<u>35</u>
Net cash flows from operating activities		5,755	55,619
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	<u>(7,682)</u>	<u>(7,424)</u>
Net (decrease)/increase in cash and cash equivalents		(1,927)	48,195
Cash and cash equivalents at 1 November		<u>388,450</u>	<u>340,255</u>
Cash and cash equivalents at 31 October	13	<u><u>386,523</u></u>	<u><u>388,450</u></u>

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 October 2018**

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#### **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 2015) - (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 charity 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 charity 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 charity before the charity 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 charity 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.

## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

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#### **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 charity 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 charity 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 charity 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

## **International Justice Mission UK**

### **Notes to the Financial Statements for the Year Ended 31 October 2018**

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#### **Stock**

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

#### **Trade debtors**

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

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

#### **Cash and cash equivalents**

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

#### **Trade creditors**

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

Trade creditors are recognised initially at the transaction price.

#### **Fund structure**

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

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

#### **Pensions and other post retirement obligations**

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

## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

#### 2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Donations from companies and trusts	153,616	313,009	466,625	412,576
Donations from individuals	828,220	161,385	989,605	874,560
Donations from churches	53,158	71,050	124,208	143,977
Gift aid reclaimed	114,664	9,355	124,019	99,887
	<u>1,149,658</u>	<u>554,799</u>	<u>1,704,457</u>	<u>1,531,000</u>

In 2017 the split of income from donations attributable to unrestricted/ restricted funds respectively was as follows: Companies and trusts - £327,650/ £84,926, Individuals - £602,480/ £272,080, Churches - £72,350/ £71,627, Gift aid reclaimed £88,984/ £10,903.

#### 3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Conferences and events	22,891	-	22,891	19,834
Sale of goods	1,308	40	1,348	1,182
Freedom groups	1,194	196	1,390	3,549
	<u>25,393</u>	<u>236</u>	<u>25,629</u>	<u>24,565</u>

All income from charitable activities in 2017 was attributable to unrestricted funds.

## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

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#### 4 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2018 £	Total 2017 £
Costs of generating donations and legacies	<u>103,866</u>	<u>158,020</u>	<u>261,886</u>	<u>188,011</u>

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

#### 5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2018 £	Total 2017 £
Education and Advocacy	157,000	582,370	739,370	521,529
Field Work Support	<u>724,576</u>	<u>12,032</u>	<u>736,608</u>	<u>813,487</u>
	<u>881,576</u>	<u>594,402</u>	<u>1,475,978</u>	<u>1,335,016</u>

£939,754 (2017 - £894,957) of the above expenditure was attributable to unrestricted funds and £536,224 (2017 - £440,059) to restricted funds.

Field Work Support direct costs include field contributions of £718,865 and other direct costs of £5,711.

# International Justice Mission UK

## Notes to the Financial Statements for the Year Ended 31 October 2018

### 6 Analysis of support costs

#### Costs of generating donations and legacies

	Unrestricted funds		Total 2018	Total 2017
	General	Restricted funds		
	£	£	£	£
Staff costs	123,774	-	123,774	96,392
Office building costs	19,631	-	19,631	7,972
Office expenses	2,432	-	2,432	2,367
Depreciation	1,284	-	1,284	793
Sundry expenses	8,552	-	8,552	5,519
Audit and accountancy fees	1,008	-	1,008	900
Legal and professional fees	1,339	-	1,339	3,090
	<u>158,020</u>	<u>-</u>	<u>158,020</u>	<u>117,033</u>

#### Charitable activities expenditure

	Unrestricted funds		Total 2018	Total 2017
	General	Restricted funds		
	£	£	£	£
Staff costs	465,628	-	465,628	362,615
Office building costs	73,845	-	73,845	29,996
Office expenses	9,149	-	9,149	8,907
Depreciation	4,832	-	4,832	2,984
Sundry expenses	32,198	-	32,198	20,815
Audit and accountancy fees	3,792	-	3,792	3,385
Legal and professional fees	4,958	-	4,958	11,617
	<u>594,402</u>	<u>-</u>	<u>594,402</u>	<u>440,319</u>

All expenditure on support costs in 2017 was also attributable to unrestricted funds.

## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

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#### 7 Net incoming/outgoing resources

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

	2018 £	2017 £
Operating leases - other assets	83,200	19,500
Audit fees	3,000	2,600
Other non-audit services	1,800	1,684
Depreciation of fixed assets	<u>6,116</u>	<u>3,778</u>

#### 8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

During the year, 2 Trustees were reimbursed for travel expenses incurred totalling £1,814. These expenses related to attending a conference in the US and were reimbursed to the charity by IJM (2017: Nil).

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
<b>Staff costs during the year were:</b>		
Wages and salaries	513,259	398,383
Social security costs	45,182	34,344
Pension costs	<u>30,962</u>	<u>26,280</u>
	<u>589,403</u>	<u>459,007</u>

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

	2018 No	2017 No
Administration	<u>19</u>	<u>17</u>

19 (2017 - 17) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £31,077 (2017 - £26,280).

The number of staff employed on a full-time equivalent basis in 2018 was 16 (2017 - 14)

# International Justice Mission UK

## Notes to the Financial Statements for the Year Ended 31 October 2018

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

	2018 No	2017 No
£80,001 - £90,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £158,046 (2017 - £154,065).

### 10 Auditor's remuneration

	2018 £	2017 £
Audit-related assurance services	3,000	2,600
All other non-audit services	<u>1,800</u>	<u>1,684</u>
	<u>4,800</u>	<u>4,284</u>

### 11 Tangible fixed assets

	Office and computer equipment £	Total £
<b>Cost</b>		
At 1 November 2017	29,534	29,534
Additions	7,682	7,682
Disposals	<u>(660)</u>	<u>(660)</u>
At 31 October 2018	<u>36,556</u>	<u>36,556</u>
<b>Depreciation</b>		
At 1 November 2017	23,504	23,504
Charge for the year	6,116	6,116
Eliminated on disposals	<u>(660)</u>	<u>(660)</u>
At 31 October 2018	<u>28,960</u>	<u>28,960</u>
<b>Net book value</b>		
At 31 October 2018	<u>7,596</u>	<u>7,596</u>
At 31 October 2017	<u>6,030</u>	<u>6,030</u>



## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

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#### 12 Debtors

	2018 £	2017 £
Prepayments	8,020	12,681
Accrued income	33,497	20,527
	<u>41,517</u>	<u>33,208</u>

#### 13 Cash and cash equivalents

	2018 £	2017 £
Cash on hand	1,755	568
Cash at bank	384,768	387,882
	<u>386,523</u>	<u>388,450</u>

#### 14 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	41,237	24,488
Other taxation and social security	13,665	10,382
Accruals	5,311	4,617
Deferred income	-	5,133
	<u>60,213</u>	<u>44,620</u>

Deferred income relates to income for events received in advance.

## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

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#### 15 Obligations under leases and hire purchase contracts

##### Operating lease commitments

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

	2018 £	2017 £
<b>Land and buildings</b>		
Within one year	<u>23,660</u>	<u>4,875</u>
<b>Other</b>		
Within one year	1,242	-
Between one and five years	<u>3,416</u>	<u>-</u>
	<u>4,658</u>	<u>-</u>

## International Justice Mission UK

### Notes to the Financial Statements for the Year Ended 31 October 2018

#### 16 Charity status

The charity 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 charity in the event of liquidation.

#### 17 Funds

	Balance at 1 November 2017 £	Incoming resources £	Resources expended £	Balance at 31 October 2018 £
<b>Unrestricted funds</b>				
General	385,279	1,175,050	(1,201,639)	358,690
<b>Restricted funds</b>				
Cambodia	-	15,157	(15,157)	-
India	-	136,674	(134,905)	1,769
Kenya	3,522	12,020	(15,542)	-
Latin America	-	25,407	(25,000)	407
Philippines	-	300,349	(280,000)	20,349
Uganda	1,667	11,497	(13,164)	-
Ghana	-	16,171	(16,171)	-
Thailand	-	625	-	625
International Church Relations	-	37,135	(36,285)	850
<b>Total restricted funds</b>	<u>5,189</u>	<u>555,035</u>	<u>(536,224)</u>	<u>24,000</u>
<b>Total funds</b>	<u><u>390,468</u></u>	<u><u>1,730,085</u></u>	<u><u>(1,737,863)</u></u>	<u><u>382,690</u></u>

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

# International Justice Mission UK

## Notes to the Financial Statements for the Year Ended 31 October 2018

<b>Prior Year Funds</b>				
	<b>Balance at 1 November 2016 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 October 2017 £</b>
<b>Unrestricted funds</b>				
<i>Unrestricted funds</i>				
General	352,218	1,116,029	(1,082,968)	385,279
<b>Restricted funds</b>				
Cambodia	1,000	-	(1,000)	-
India	-	142,193	(142,193)	-
Kenya	-	53,522	(50,000)	3,522
Latin America	4,712	22,051	(26,763)	-
Philippines	-	51,395	(51,395)	-
Uganda	-	11,667	(10,000)	1,667
Ghana	-	6,338	(6,338)	-
Africa Fund	-	152,370	(152,370)	-
<b>Total restricted funds</b>	<u>5,712</u>	<u>439,536</u>	<u>(440,059)</u>	<u>5,189</u>
<b>Total funds</b>	<u>357,930</u>	<u>1,555,565</u>	<u>(1,523,027)</u>	<u>390,468</u>

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

# International Justice Mission UK

## Notes to the Financial Statements for the Year Ended 31 October 2018

### 18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	7,596	-	7,596
Current assets	411,307	24,000	435,307
Current liabilities	(60,213)	-	(60,213)
Total net assets	<u>358,690</u>	<u>24,000</u>	<u>382,690</u>

### 19 Analysis of net cash

	At 1 November 2017 £	Cash flow £	At 31 October 2018 £
Cash at bank and in hand	388,450	(1,927)	386,523
Net cash	<u>388,450</u>	<u>(1,927)</u>	<u>386,523</u>

### 20 Related party transactions

Donations made by the Trustees without any conditions attached totalled £47,650 for the year (2017 - £32,040).

# International Justice Mission UK

## Notes to the Financial Statements for the Year Ended 31 October 2018

### 21 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	1,091,464	439,536	1,531,000
Charitable activities	3	24,565	-	24,565
Total income		<u>1,116,029</u>	<u>439,536</u>	<u>1,555,565</u>
<b>Expenditure on:</b>				
Raising funds	4	188,011	-	188,011
Charitable activities	5	894,957	440,059	1,335,016
Total expenditure		<u>1,082,968</u>	<u>440,059</u>	<u>1,523,027</u>
Net income/(expenditure)		<u>33,061</u>	<u>(523)</u>	<u>32,538</u>
Net movement in funds		33,061	(523)	32,538
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>352,218</u>	<u>5,712</u>	<u>357,930</u>
Total funds carried forward	17	<u>385,279</u>	<u>5,189</u>	<u>390,468</u>