

JUSTICE & CARE

(Company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

Company number 06990037

Charity number 1133829 (England and Wales)

Charity number SC042389 (Scotland)



CONTENTS

Page

Reference and Administrative Details	1
Chairman's Report	5
Trustees' Report	7
Independent Auditor's Report	37
Statement of Financial Activities	43
Balance Sheet	44
Statement of Cash Flows	45
Notes to the Financial Statements	48

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

James R Thomas
Jonathan Pugh-Smith
Jon Simpson
Lucy Colman

Key management

Chief Executive Officer
Director of Global Development and Communications
Director of European Operations
Finance Director
International Systemic Change Director
Bangladesh Country Director

Christian Guy
Jamie Fyleman
Cristina Huddleston
Claire Walters
Nicole Munns
Tariqul Islam

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Independent Auditors

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London
EC4R 1AG

Solicitors

Wellers Law Group PLC

Bankers

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Edinburgh
EH2 1EL

Company Number

06990037

Charity Numbers

1133829 (England and Wales)
SC04239 (Scotland)

'It was all darkness. It's like I'm coming out of a grave into life again. Your kindness has taught me an important lesson – that there is an alternative way to be human and I am feeling more human again.'



Survivor, UK

Direct Work

Our achievements September 2021 to August 2022

Key operational achievements:

Over the last year our work has led to:

-  **86** victims removed from exploitation
-  **362** survivors intensively supported to rebuild their lives
-  **85** suspected traffickers arrested
-  **328** prosecutions supported
-  **38** exploiters convicted
-  In the UK, 95% of survivors we are supporting engaged with police investigations
-  **189** victims supported to return home
-  **3,004** highly vulnerable people targeted with prevention education
-  **3,997** frontline professionals trained in specialist victim identification and care
-  Winner of a Thomson Reuters Stop Slavery Innovation Award - for our Victim Navigator Project
-  Country Director for Bangladesh awarded US State Department 'Trafficking in Persons Hero Award'

In addition, through a small grant and sharing of our Navigator model, we have been able to build support for partners in India and Thailand. In India, our partner Vihaan used a small grant to build their local supporter base. In Thailand, we provided capacity building and lesson sharing to enable LIFT International to establish a role based on our Navigator Programme, working in direct partnership with the Thai Department of Special Investigations to support human trafficking investigations and the survivors associated with them.



Systemic change

As well as critical frontline work, during the year we have continued to spark systemic change. Among other things we have:

- Drafted on behalf of the Bangladesh Government, new Victim Identification Guidelines for all law enforcement, to create a clear framework to help police and Border Guards correctly identify victims of human trafficking. Similarly, we drafted for the government national level implementation guidelines on the Mutual Legal Assistance Treaty, which will also be used by all law enforcement to access evidence from abroad, to increase the effective prosecution of cross-border trafficking cases
- Played a key role in shaping course content for the International Criminal Investigative Training Assistance Programme being offered by US actors to law enforcement in Bangladesh
- In the UK, played a key role in advocating for and securing a specialist modern slavery unit in a leading police force
- Launched a major report, that is helping to shape UK Policy, into the victim support system in the UK, making 24 recommendations to government for change
- Worked with Hungarian based providers to create a clear pathway for Hungarian victims to be repatriated from the UK and provided with the support they need
- Contributed to an overhaul of standard operating procedures (SOP) around victim care, for the Gangmasters and Labour Abuse Authority

'I am broken and I think I'm becoming crazy from what has happened to me, always thinking about it. But when you visit me, I feel like a normal person.
Thank you'
Survivor, UK

Chairman's introduction

I write to you at a time when it is easy to be short of hope, with the news full of articles about war, political turmoil and a global economic crisis. In the fight against slavery, we also experience the most awful cases of exploitation - it is hard to believe what humans are capable of.

However, as you will read from this report, we have so many reasons to be hopeful. Justice and Care is advancing in every country in which it operates. You will read about change at scale as we achieve breakthroughs with governments and police forces. You will read about numerous cases of survivors rebuilding their lives, being reunited with their families, fighting successfully with us to bring traffickers to justice.

In the past year, our work with governments and police forces has been recognised at the very highest levels. Our Bangladesh Director, Tariqul Islam, was named by the US State Department as one of a small number of Global Heroes in the fight against human trafficking. Tariqul was asked to give an acceptance speech, on behalf of the small group of winners, to Secretary Blinken and other senior officials in Washington DC. Our Victim Navigator Programme in the UK was given a Thomson Reuters Stop Slavery Award - Justice and Care is the only organisation to receive two awards from Thomson Reuters, the first being for our work in Bangladesh in 2020.

The platform for our ability to achieve change at scale is our experience and reputation from working on the frontline with survivors. It is that experience and their input that helps give us authority and enables us to make recommendations that will work in the field.

Take one recent case - Louise, a British victim of a crime known as 'cuckooing'. Vulnerable due to addiction issues, her home was taken over by a violent drug gang. Threatened and a prisoner in her own home, Louise was desperate for freedom. Following a police operation to set her free, we supported her, helping to find safe accommodation and other critical services. With our help, Louise gave evidence in court - leading to the gang receiving a combined sentence of more than 50 years and many other victims being identified and freed. Today Louise is doing well and rebuilding her life. Because of Louise's case and others like it, we are seeking to make cuckooing a modern slavery offence - launching a report in the year on the issue and engaging with the Home Office.

I would like to thank two groups of people, without whom none of this would be possible. First, our executives and Board members, who perform to the highest levels of professionalism both individually and collectively. And, just as important, our investors whose commitment and generosity continues even in challenging economic conditions. We are incredibly grateful to you all.

As I write this letter, we have seen the departure of Christian Guy who has recently moved to join the Royal Foundation. Christian had been with Justice and Care for six years and been its Chief Executive for four years. All of us wish Christian every success in his new role and want to thank him for all that has been achieved under his leadership.

We will of course be appointing a new Chief Executive later in the year. In the meantime, Justice and Care will continue to grow and increase its impact. We look forward to bringing you news of further breakthroughs as they happen.

Best wishes



James Thomas

Chairman - Justice and Care

'Without you I wouldn't be sober, have a new home, safety or support. Thank you so much...You have literally saved our little family, I appreciate it so much. We all do'.

Survivor, UK

* To protect our brave survivors, throughout this report we have changed their names and disguised their identity

TRUSTEES REPORT

The Trustees, who are also the Directors, present their report together with the financial statements for the year ended 31 August 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Justice and Care is a registered charity in England and Wales, number 1133829, and also a registered charity in Scotland. It is a company limited by guarantee and not having a share capital. It is constituted by its Memorandum and Articles of Association and is governed by a Board of Trustees. Each member of the charity undertakes to contribute such amounts as may be required but not exceeding £1. The charity works closely with autonomous sister organisations in The United States of America and Romania.

Governance and Management

The day to day work of Justice and Care is managed by a strong executive leadership team.

The work of Justice and Care is overseen by the Trustees, who steer the overall activities of the charity by a series of meetings of the Board held four times per annum. The role and responsibilities of the Board, Board Committees and the Executive are clearly laid out with Terms of Reference in place. Among other things the Board is responsible for agreeing the overarching strategy, approving the annual budget and holding the Executive to account for the performance. The day to day execution of the charity is the responsibility of the Executive. The Board is actively involved in the recruitment of senior members of staff.

The registered Directors of the company are also the Trustees. Trustees are appointed by the members in accordance with the Company's Articles of Association and details of the Trustees are listed on page 1.

Trustees are appointed by invitation of the existing Board based on their experience and their understanding and support of the charity's objectives. Potential Trustees are identified and then approached to determine whether they are able and willing to become part of Justice and Care. Interested individuals are invited to attend a number of Trustee meetings to enable them to gain an understanding of the ethos and philosophy of management of Justice and Care. They are also given information about the activities, resources and objectives of the charity as well as information regarding the roles and responsibilities of Trustees. At the end of this period, individuals are invited to become Trustees. An appointment is made at a formal meeting of the Board of Trustees.

As and when new Trustees are recruited, a full induction into the charity is planned in a similar way to new staff members. This includes, but is not limited to, providing key policies

and procedures and training on these as appropriate. These include our Child Protection Policy, Safeguarding Vulnerable Adult Policy and Trustee Code of Conduct.

Justice and Care UK also has an office in Bangladesh, registered with the NGO Affairs Bureau in the country and an office registered in Romania. The objectives of the work there align with our global objectives and the results are incorporated in the financial statements of Justice and Care UK.

Remuneration for Key Management

The Trustees manage a Remuneration Sub-Committee consisting of the Chairman and another experienced Trustee to consider detailed remuneration matters on behalf of the Board. The Remuneration Sub-Committee reviews benchmarking data from both the Charity and Corporate market to assist in setting key management remuneration. They also take into account the unique skill set required for work in the anti-trafficking sector before making remuneration recommendations to the Board for approval.

OBJECTIVES

The charity's objectives are for the public benefit and are:

- To prevent, tackle and eliminate all forms of violation of human rights and to relieve suffering caused thereby in such parts of the world and by such charitable means as the Trustees may from time to time think fit.
- To advance education and other means to raise public awareness through the research of the causes and effects of human rights abuses and to disseminate the useful results thereof.
- To engage with volunteers and communities, to drive systemic change and to deliver prevention programmes through effective frontline work.

STRATEGY, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

We are committed to doing all we can to see an end to slavery - bringing freedom to individuals and communities living in the grip of the crime, working with police to bring all those responsible to justice and sparking systemic change.

'I was helpless until I received support from you. You not only saved my life but also protected my dignity!'

Survivor, Bangladesh

'You have been so kind to me, I didn't know what to expect but you have been so kind, thank you so much. You are the first person to hug me in over a year.'

Survivor, UK

OUR STRATEGY

Human trafficking remains the fastest growing crime in the world, with an estimated 50 million victims worldwide. To help combat it, we have a three part strategy developed over recent years to exponentially increase our impact and reach. Our strategy is to:

- Deliver direct frontline work in the UK, mainland Europe and Bangladesh
- Develop networks of like-minded organisations - collaborating and partnering together to learn and act, both locally, nationally and internationally
- Achieve change at scale through the activities of our policy, research and advocacy units - including demonstrating what works on the ground and working with governments and others to replicate it at scale

Direct work

Like the criminal networks we are dismantling, our direct work straddles both source and destination countries for human trafficking. By delivering our proven strategy and pioneering new ways of succeeding, we will increase our impact and operational excellence.

Undertaking and where appropriate growing our own frontline work is our principal focus. We partner with police to rescue victims, pursue traffickers, rebuild lives, prevent slavery in the most vulnerable places and help governments succeed at scale.

Partnerships

We intentionally work closely with a global network of frontline organisations, joining forces to fight slavery and leveraging our knowledge and experience to achieve change at scale. Together we fight trafficking, evidence and demonstrate best practice, share expertise and spark systemic change.

Systemic impact

We lead a UK Policy Unit in partnership with the Centre for Social Justice, focused on ensuring the issue of modern slavery remains centre stage in UK politics. We equip the Government and its agencies to fight the crime at scale, by the dissemination of best practice.

Internationally, we run an International Systemic Change Unit (ISCU) to define an evidence base for tackling Modern Slavery and Human Trafficking (MSHT) globally and to inform policy makers and practitioners in key strategic locations. This involves drawing on lessons from our frontline work, the work of the network and of other practitioners, and identifying and synthesising evidence.

Wherever we work, with or without policy experts, we hold close relationships with governments to ensure that policies and practice on the issue of modern slavery and human trafficking are prioritised and impact maximised through the frontline work.

We have made major progress in each of these areas over the last year.



'You all have been nothing but good to me - you, the detective...you've never let me down and I always know I can trust you. If it wasn't for you, I'd be dead on drugs today, no doubt. I can't thank you enough'

Survivor, UK

ACHIEVEMENTS

Direct work

UK

Our flagship Victim Navigator programme has continued to grow in reach and reputation as it proves a vital tool in fighting slavery in the UK.

During the year, 12 Navigators were deployed around the country - most embedded with police forces, but also other statutory organisations such as the GLAA (Gangmaster and Labour Abuse Authority). Forces that have dedicated Navigators include Scottish Police, Greater Manchester Police, the Metropolitan Police and Surrey Police.

The team are there to provide strategic advice into cases that may involve human trafficking, training to officers and other frontline professionals and critically to provide support to survivors - helping them to rebuild their lives but also to help them engage with police investigations.

The programme has been recognised and praised at the highest level - including in Parliament, by the Independent Anti-Slavery Commissioner and in April by the Thomson Reuters Foundation when we received one of their coveted Stop Slavery Awards. We are the first organisation to be honoured twice by the Foundation.

The Navigators are independent from police officers but have unparalleled access into cases. Their focus is on the needs of survivors - helping to ensure that investigations are undertaken in a victim centric way. During the year our Navigators have provided intensive support to 169 survivors. As a direct result of our work, 10 victims have been removed from exploitation and 32 suspects arrested. We have provided strategic advice into a further 138 investigations.

In a crime where it is notoriously difficult to secure convictions, we are proving with the right support it is possible to bring justice. We have seen 37 suspects prosecuted and 24 convicted (with a number of cases ongoing). Critically, the project is leading to many more victims engaging with investigations. Nationally, approximately two in five victims provide support to



'Thank you for your help throughout the whole court process. I really appreciate you taking the time to make sure I was okay, making me laugh when I was frustrated and for reminding me that I could do it all and get to the end.'

Survivor, UK

officers. Through the Navigator programme, that engagement increases to more than nine in ten victims engaging.

Although many of those we are supporting are British nationals, we have helped five survivors who were brought to the UK for exploitation return home and helped ensure support was in place to enable them to do so safely.

We continue to develop our 'Expert Witness Network' and the resources to support it. It provides a national network of specialists who can be called on when needed to offer strategic advice into cases involving slavery and act as expert witnesses in court, creating key resources for the network.

Our work in the UK, alongside the Metropolitan Police, was the subject of a major article in the Sunday Times Magazine during the year.

Romania

Poverty in Romania is rife, particularly in rural communities. It makes many vulnerable to trafficking internally but also to other countries, including the UK. The country's national response to the issue has been poorly coordinated. The issue has become more acute as a result of the Ukraine war - with tens of thousands of Ukrainian refugees fleeing across the border into Romania, with traffickers waiting.

In 2021, we began operations in Romania. We have a small team in the country of two Victim Navigators and a Country Director - and an ambition to grow. The team has been providing the support to survivors for which it was set up, but also responding to the war.

In addition, it has been helping to unite the voice of NGOs in the country through the ProTECT platform - an initiative that brings together more than 20 organisations in the fight against human trafficking. The initiative helps coordinate action and also allows the group to speak into Government policy and practice.

During the course of the year, we were able to provide support in Romania to 42 survivors, of whom 23 were originally given care by the UK based team. We were able to help 9 survivors return home from the UK during the year.

Our work has seen us support 18 investigations and has already led to 6 traffickers being convicted.



Alana's Story

Alana* left her home in Poland at the age of 18, however just two days after arriving in the UK she became homeless. She was scared and desperate to find a place to sleep and a job. She answered an advert for work and was met by a woman who told her to get a taxi, which would be paid for on arrival. The address given was a brothel and Alana was forced into sexual exploitation as soon as she arrived in order to pay back her taxi fare.

Over the next two years, she was exploited at multiple locations across London, being given very little money and told that she owed the criminal network for the 'lifts' to her calls, advertising and food. Alana was continually moved from client to client, and raped day after day.

Alana reported to the police that she had been a victim of sexual exploitation. The case was picked up by the Met Police who initiated surveillance, financial investigations and welfare visits. They found that the criminal network had links in Surrey and Northampton.

With support from one of our Navigators, Alana has provided police with vital information throughout the investigation. She bravely told her story in court and her evidence was central to the convictions of five defendants from a Polish organised crime group who were charged with multiple modern slavery offences.

By telling her story, both the jury and judge were able to understand the full physical and psychological effect this exploitation has had on Alana's life. As a result, the two main perpetrators received sentences of seven and eight years in prison and Alana has been able to move on with her life.



Louise and Jess's Story

Louise* and Jess* had been targeted by a number of exploiters who took advantage of their substance misuse issues, forcing their way into the victims' homes and using the accommodation as drug distribution sites; treating the two vulnerable women as slaves in their own homes.

The leading investigator asked Justice and Care to provide support to the two women - knowing that without care they could walk away and put themselves in 'incredible danger'.

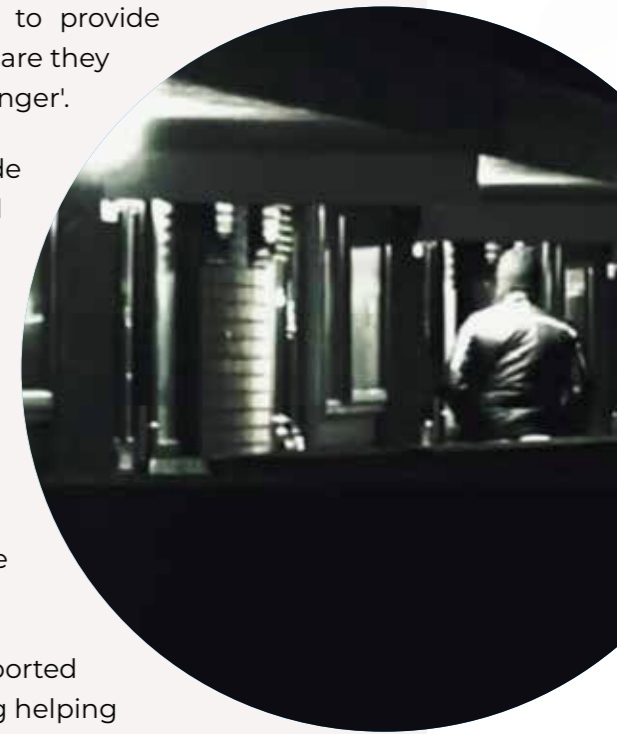
Our support meant Louise and Jess were able to provide evidence leading to the arrest of two offenders, and the identification of 12 additional victims.

Louise successfully provided evidence in the prosecution of two offenders, with the support of the Navigator who aimed to make the experience as painless as possible over the 18 month investigation and trial, guiding both victims through the arduous process and many delays to the trial. She was praised by the prosecution for the calm, measured way she gave her evidence.

Throughout the process, the Victim Navigator supported both survivors with their immediate needs, including helping them access emergency accommodation, healthcare and trauma counselling.

Louise credits our Navigator for assisting her recovery: *'He's done everything for me. Every bit of support I've needed. If it weren't for the Navigator, I would have been lost honestly.'*

'If I didn't have the Navigator I wouldn't have gone through with the case. I wouldn't have had the strength I had to do it because he was there as a prop, you know, he got me all the way through it. I couldn't have done it without him.'





Tariqul Islam receiving his Global Hero award in Washington DC

Bangladesh

Bangladesh is very vulnerable to human trafficking. Poverty, climate change, and the cultural status of women and girls all make the country a hotspot for traffickers - who prey on vulnerability.

But there is also a desire within the Bangladesh Government to respond. Justice and Care is seen as a trusted partner, helping to shape policy and practice. Our reputation in Bangladesh is reflected in our Country Director, Tariqul Islam, receiving a Global Hero Award from the US Government.

During the year, we have helped provide freedom to 75 victims of human trafficking. This includes those who have been removed from exploitation as a result of police investigations we have supported - but also our work with the Border Guards Bangladesh. Our training programme has meant more than 50 women and children have been intercepted whilst being trafficked from Bangladesh into India and safely returned home. During the year we have trained 1,639 front line professionals in the country.

At the heart of our work is a powerful programme to provide support to survivors. During the year we have provided intense aftercare to 231 women and children who had been trafficked. Our support has included emotional care, physical supplies and helping survivors begin small businesses to provide for themselves a safe future. We have also developed an extraordinary group of Champion Survivors - women who all have first hand experience of being trafficked.

These empowered women help raise awareness of human trafficking in vulnerable communities, they provide advice to organisations and critically we have provided training to them to provide peer counselling to those who have experienced trafficking more recently, helping to provide hope for the future.

Those they have been able to provide support to include the 175 survivors that we have helped return home this year - many were forced to stay longer overseas, as a result of the pandemic.

Our pursuit of justice has helped lead to 51 suspects arrested. We have supported 280 prosecution cases and seen eight exploiters convicted during this financial year. Given that in 2020 there were just seven convictions for human trafficking offences in the whole of Bangladesh, the eight we secured this financial year shows the impact we are making.

We are also committed to keeping people safe. We target the most vulnerable communities and within them, the families most susceptible to being trafficked. During the year we have trained 2,003 vulnerable people with prevention education. We have also helped 36 more families and individuals set up businesses. For most these are survivors and we have helped them provide a future for themselves and critically stay safe. For others the support provides economic empowerment that has ensured children are not taken.

Court backlogs - our impact

More than 4,500 pending human trafficking cases are backlogged in the Bangladeshi court system. During 2020 at the Government's request, our team undertook a detailed review of a sample of over 350 human trafficking cases pending trial to identify the key issues that were contributing to the backlog and to the extremely low rates of conviction in human trafficking cases.

Our research found that the majority of cases had been pending for more than four years. The most significant delay was because they were getting stuck at the first stage of the trial when prosecution witnesses, generally the victims or their families, were not turning up to court.

We used interviews with more than 150 witnesses to understand why they did not attend, and found the obstacles were:

- Lack of understanding of the court proceedings and the need to attend, especially due to low literacy levels
- Lack of financial ability to attend court - including travel expenses and lost pay/earnings
- Lack of faith in the process and the likelihood of a positive outcome
- Societal stigma and concern about exposing young females to shame
- Frequent intimidation of witnesses by traffickers or their associates
- Financial and social pressure to settle cases out of court

In response, Justice and Care Bangladesh initiated a witness attendance programme, reaching out to witnesses in human trafficking cases and supporting them to attend court to give evidence - including where necessary providing funding to allow them to travel.

Since August 2021, when we launched the outreach programme, our team has connected with 881 witnesses. Of these, 468 went on to provide testimony in court - a **105% increase in witness attendance overall** and in some tribunals, attendance has increased 15-fold, to the astonishment of judges and prosecutors.

The tribunal judges in Dhaka, Khulna and Jessore, interviewed for an external evaluation of this programme, expressed their appreciation for the witness attendance programme and deemed it a crucial step to minimise the delays in the prosecution of human trafficking cases: *'The support provided by JCBD in bringing the witness to the court is indeed helping to speed up the trial!'* - Tribunal Judge, Khulna





Aysha and Sharmin's story

Sisters Aysha* and Sharmin* were aged 15 and 13 years old and working as housemaids when they were trafficked across the border by their aunt and uncle four years ago. In India, the girls suffered sexual exploitation and severe abuse at the hands of their trafficker, with one sister being beaten beyond recognition.

Since facilitating their safe return home in June 2022, our team has been providing intensive aftercare to the two sisters who are being offered long term accommodation support as it is unsafe for them to return home. As well as addressing their immediate needs to access hygiene, clothing and medical assistance, the sisters are receiving mental health counselling to support their long term recovery. In order to offer the sisters a path to empowerment and independence, they have been enrolled in a three month beautician training course and will be assisted to find employment upon completion.

Justice and Care helped to secure the arrest of the aunt and uncle and are now supporting the prosecution, hoping to secure justice for these brave survivors.



'I can't imagine in my wildest dream where I am today. I am grateful to Justice and Care for believing in me and taking the trouble to keep me safe and alive. From here, I can see a bright future for myself.'

Survivor, Bangladesh

We have already seen how the outreach has led to a number of traffickers being convicted and imprisoned. Following this upsurge in witness attendance, as these cases progress, we anticipate a significant increase in the number of cases disposed and convicted over the coming 1-2 years.

'A lady who lives in Jessore was called by the Chief Metropolitan Magistrate's court of Dhaka to give a statement about a human trafficking case. She did not know where to go, where the court location was and whom to contact. This is the level of awareness among the witnesses. It is the same for victims. The beauty of the witness attendance programme is to support the witnesses and guide them through the process.' - Justice and Care Legal Case Facilitator

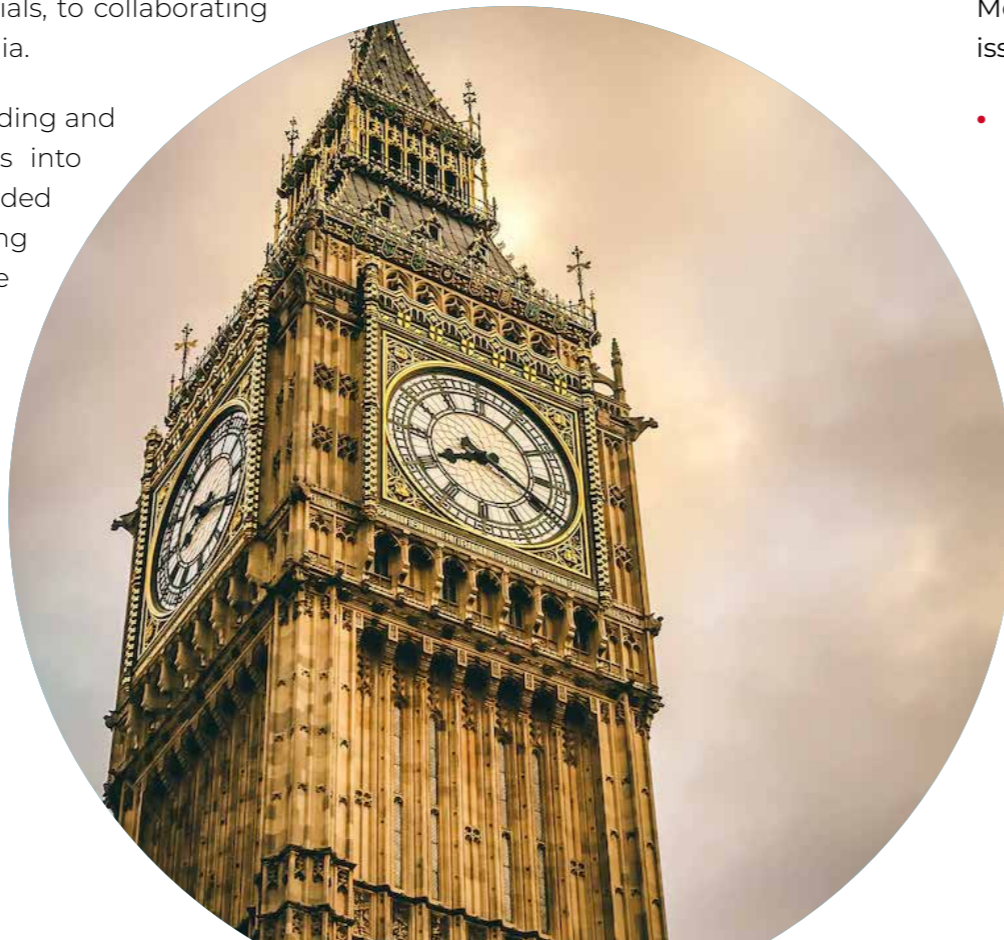
Partnerships

Critical to our strategy is the development of partnerships and networks with like-minded charities. Together we collaborate on casework, share lessons and join forces to advocate for change.

We know that we cannot fight human trafficking alone. Those responsible work across borders and continents with impunity, often working between criminal networks. We also believe that different organisations bring different strengths and experience to the table and, by harnessing that, we have the opportunity to learn from each other.

We now work with more than 100 partners across the globe. These partnerships range from receiving and making referrals of survivors for specialist services, to sharing models of best practice and guidance materials, to collaborating on campaigns with government and the media.

Most of our partnerships involve capacity building and investing our time, knowledge and models into other organisations. This year that again included LIFT International in Thailand, where sharing of our operational knowledge and expertise has helped enable them to establish a 'Modern Slavery Liaison' role within the Thai Department for Special Investigations, based on our UK Navigator model. We also provided a small financial grant to 'Vihaan' in India in the first part of the year, which they invested in growing their local fundraising capacity, to assist in their final stage of transition to becoming fully locally funded.



Systemic impact

To fight slavery at scale, systemic change is needed. Wherever we work, we do so alongside governments - we demonstrate what works and translate that into replicable models or recommendations for change.

Over the last year our International Systemic Change Unit has:

- Brought together leading modern slavery and human trafficking prosecutors from around the world in a 'Global Prosecutors Consortium', run in partnership with the McCain Institute in the US, to share lessons, identify common issues and develop tools to strengthen and expedite the prosecution of trafficking cases
- Commenced fieldwork in a study looking at the behaviour of supply-side offenders perpetrating online sexual exploitation of children in the Philippines, which will inform operational practice, sectoral learning and policy making
- Produced several policy briefs for the sector - bringing together best practice, research and thinking on key topics including prevention and cyber forensics
- Published a ground breaking report on 'Modern Slavery in Global Supply Chains: The State of Evidence for Key Private and Government Approaches'. This research has fed into collaborations with our Policy Unit and other NGOs to inform the planned Modern Slavery Bill in the UK, and has been picked up in other settings looking to strengthen their approach to global supply chains

Meanwhile our UK Policy Unit has also looked to guide UK Government policy and ensure the issue of human trafficking is not ignored by politicians. This year the unit has:

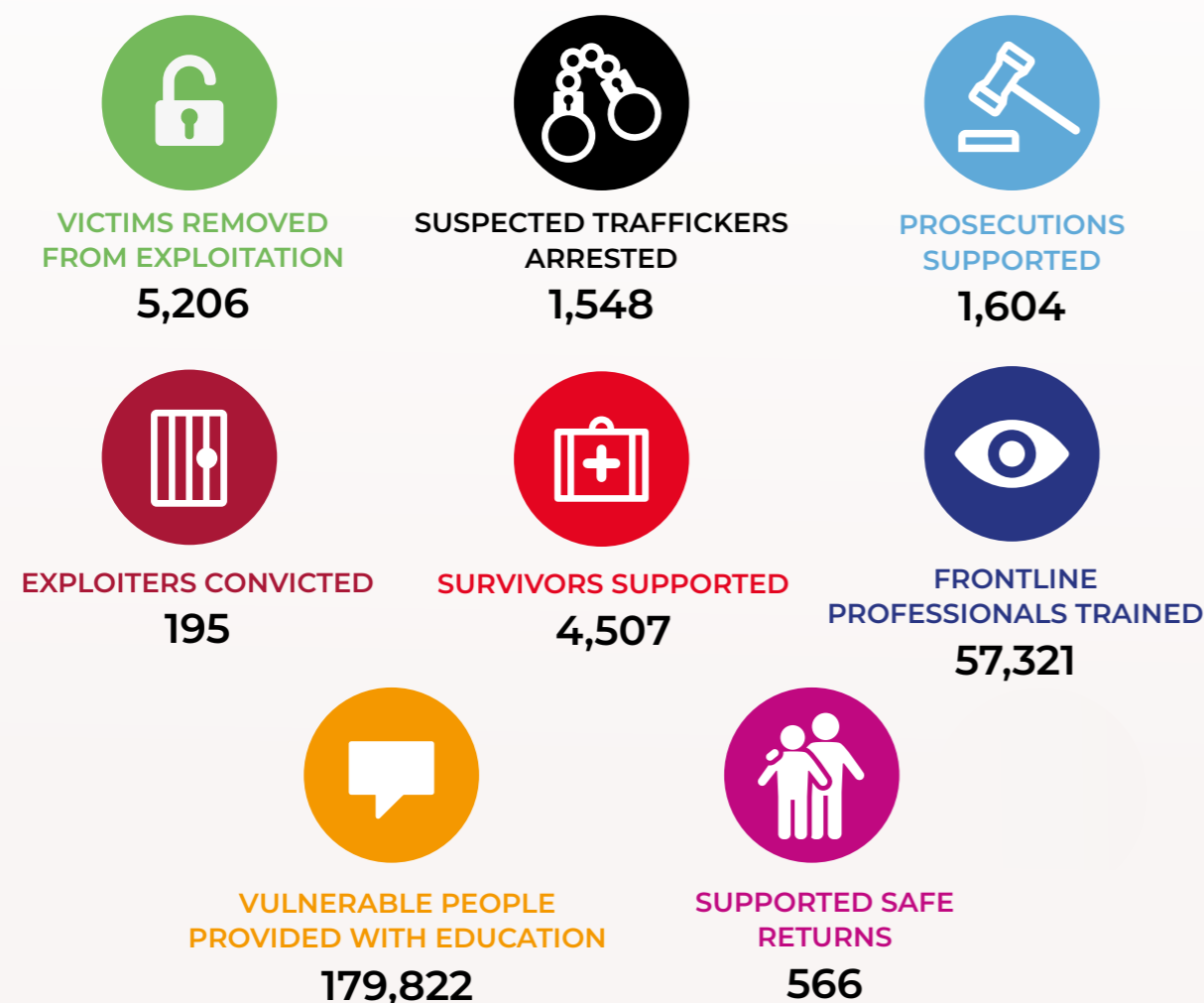
- Worked with St Mary's University to research gaps in support for British National Victims of modern slavery, and then met with officials in the Home Office and Department for Levelling Up Housing and Communities to discuss the findings ahead of a wider launch to policymakers and MPs
- Written a detailed paper to input into the Government's proposed new Modern Slavery Bill, making key recommendations on tackling offenders, supply chains, cuckooing and support for confirmed victims
 - Participated in a number of workshops held by the Home Office Modern Slavery Unit to inform new guidance implementing the Nationality and Borders Act. We also engaged with Home Office Immigration Enforcement officials on the Migrant Victims Protocol and guidance for immigration officers on victims of modern slavery
 - Seen the UK Government enact our key recommendation that the duration of support for confirmed victims of trafficking be extended to 12 months

On an operational level, our commitment to systemic change has also seen:

- The national anti-trafficking platform we co-founded in Romania offering input and challenge to the government on the criminal code regarding the age of consent, and on fines incurred by women forced into prostitution. It also successfully advocated for a new national proceeds of crime fund to be made available for victims of trafficking
- The Bangladesh Government commissioned Justice and Care to draft guidelines for all law enforcement on the implementation of the Mutual Legal Assistance Treaty, and national victim identification guidelines, on their behalf

Impact since we started work

Since its inception, through our direct work, we are proud to have made an impact in tens of thousands of people's lives. This is what we have achieved...



Gabriela's story

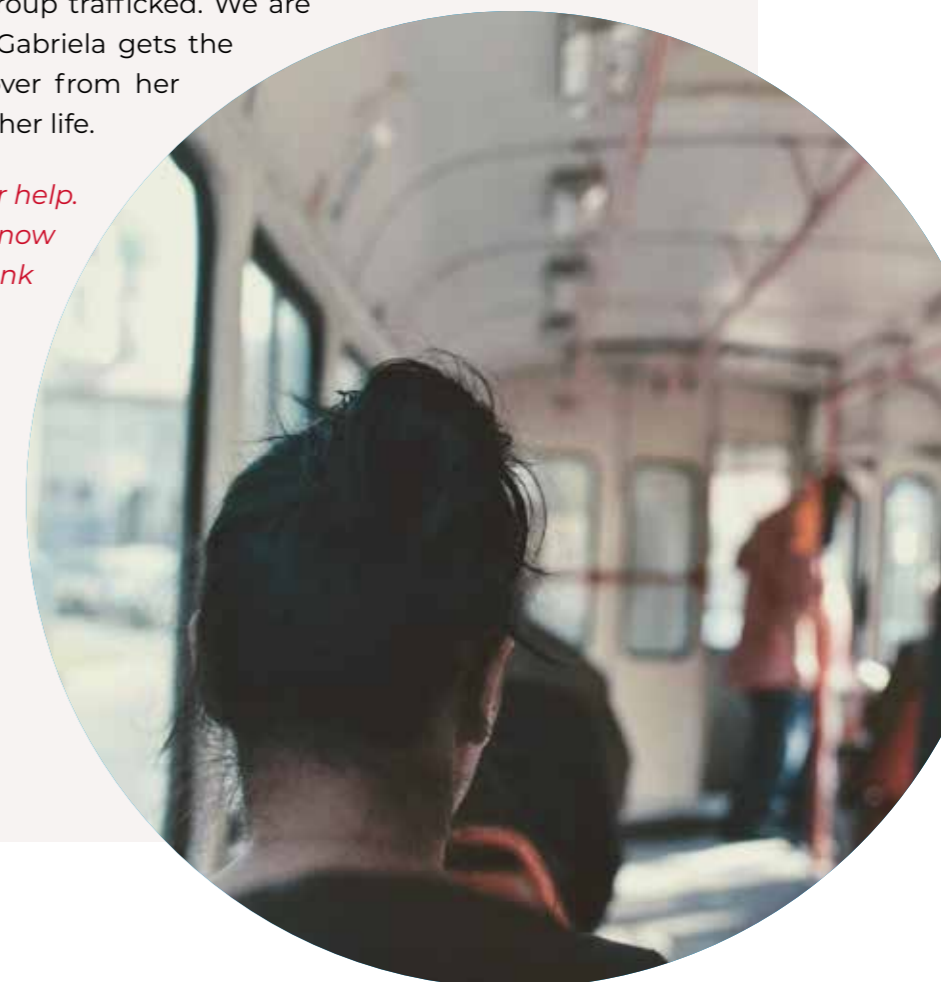
18 year old Gabriela* was kidnapped in Romania and trafficked to the UK for sexual exploitation. When she was found by police, she was taken to the Romanian Embassy - where we were asked to get involved.

She did not want to engage with anyone and simply wanted to return home - but our Navigator team managed to establish a relationship with her. We began to build trust and to ensure that she had the necessary plans, safeguarding and support in place to return.

As a result, she opened up - helping us to join the dots to an investigation into her disappearance in Romania. Having helped her get home, we supported her to engage with investigators and prosecutors who have pursued her case. As a result of the evidence she gave, members of the organised crime group responsible for her trafficking were arrested and remanded in custody.

Gabriela's evidence has also led to us being able to provide support to other victims that the group trafficked. We are continuing to ensure that Gabriela gets the support she needs to recover from her ordeal and begin to rebuild her life.

'Thank you so much for your help. Before I felt so alone and now I know I am not alone. Thank you.'



PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in section 417 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

GRANT MAKING POLICY

A small amount of our budget is used to help support the work of like minded organisations - including through building their own local capacity in disciplines such as fundraising.

A robust programme of financial controls, reporting procedures, inspections and legally formalised grant agreements ensure that grants are used transparently, effectively and in accordance with agreed objectives.

The organisational health of partner organisations is also monitored alongside service delivery, including assessments of compliance with in-country legislation, ethical considerations, Safeguarding and Equal Opportunities policies.

This collaborative arrangement allows partner organisations the benefit of the support and expertise of Justice and Care, lesson sharing across organisations and builds local capacity.

RISK MANAGEMENT

Justice and Care keeps a full risk register that is reviewed by the full Board at every meeting, and separately considered on a quarterly basis by Trustees and staff at the Finance and Risk Committee meeting. The 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 top risks identified by the Trustees are:

- **Abuse of victims** - we work with children and vulnerable adults and therefore must have the very highest standards of safeguarding in place for those we serve
- **Safety and wellbeing of staff, given the traumatic and higher risk elements of our work** - we recognise and prioritise this in key ways as we engage with cases and prosecutions against criminals
- **Data security** - Justice and Care holds highly sensitive data relating to victims of modern slavery, live investigations and our staff and donors. A data breach could put operations and people at risk, having a major impact on the charity and its work

- **The organisation is targeted by organised crime groups** - linked to many of the above, we know it is possible that we as an organisation or our staff could be targeted by organised crime groups

Abuse of children and adults - mitigating actions:

Safeguarding is embedded in all aspects of the work. Our policy is regularly reviewed and where possible strengthened. Its implementation is monitored through field visits and inspection of casework. Alongside this, we implement robust and regularly reviewed policies and procedures on whistleblowing and data protection. All frontline staff are pre-screened and we ensure appropriate training is in place and delivered across the organisation. We have safeguarding leads within both our staff and our Board.

Staff safety and wellbeing - mitigating actions:

Due to the nature of our work, security for our staff and teams is a major priority, both within our offices and in the field. A Security and Risk Manager is employed by the charity to help ensure that we take the necessary steps to reasonably protect our work.

Meanwhile we continue to train staff in personal safety, undertake security assessments and ensure our lone working policy is being followed. In addition, we are careful in regards to our external communications and work with the media. We ensure that there is minimum exposure of our teams and take the protection of survivors seriously, including keeping their identity hidden.

We have also provided frontline staff with high quality clinical supervision and the chance to process any of the more traumatic elements of their work. We also provide for rest time and TOIL as required, to ensure a sensible work-life balance is maintained.

Data Security - mitigating actions

We are following the very highest standards of data protection including ensuring that staff only access information on work devices, that data is encrypted, that we can erase equipment remotely and that we use two-factor authentication. Systems are protected using advanced malware software.

Targeting by organised crime groups

Our attention to staff safety, data security and robust vetting all helps protect us. The vast majority of our staff are not publicly identified, we employ a lead on security and risk and ensure that our office locations are not promoted.



FUNDRAISING APPROACH AND REGULATION

Justice and Care has a fundraising team, with direct fundraising responsibility in the UK but also providing support to our sister organisations in the USA and Romania.

We do not outsource any fundraising activities. Our activity is primarily focussed around income from generous individuals, trusts, foundations, institutional funders and businesses.

Further funds are also raised through the UBS Optimus Foundation, with many donors channelling their funds via UBS who add match funding. These funds are awarded to us under formal grant agreements and will continue to be released over the coming years against our strategic plan. As a result, the income into our accounts in this financial year does not reflect all the money that has been raised or pledged for our work.

The further easing of travel restrictions and willingness of people to return to a more normal life following the pandemic meant that we were able to resume our usual pattern of fundraising activities that had been previously impacted by the pandemic - this included dinners, insight events and a trip to Bangladesh to visit our frontline work.

We are members of the Fundraising Regulator and are fully committed to the standards and practice outlined in its Fundraising Standards Scheme. We do not use Third Parties to fundraise on our behalf. The vast majority of our fundraising activities are based on developing strong relationships. We do not use cold calling or supplied data lists, helping to ensure that we protect vulnerable people and other members of the public from behaviour which:

- Is an unreasonable intrusion on a person's privacy
- Is unreasonably persistent
- Places undue pressure on a person to give money or other property

This year there have been no complaints in regards to our fundraising activity.


During the year we have ensured that we are fully GDPR compliant, helping to further ensure that we do not intrude on an individual's privacy. We have also ensured a number of policies and procedures are put into place including a fundraising code of conduct policy, a donation acceptance and refusal policy and a fundraising concern procedure.

Continued impact of COVID-19 and our response

The year has seen almost all COVID-19 restrictions lifted. The ability to connect face to face, to travel internationally and to resume 'normal' fundraising activities.

However, that does not mean that the impact of the pandemic is at an end. We continue to see resulting court backlogs impact survivors. Delays are highly stressful for survivors, preventing them from being able to move on.

The pandemic has also left its economic mark on the lives of many survivors - as well as those who are most susceptible to trafficking. The impact of the emerging global financial crisis, with significant inflation, can therefore not be underestimated. Poverty is one of the largest drivers of human trafficking and now the risk of the number of victims rising is significant.



'I know what I went through, so when a newly repatriated victim comes through the border I can relate to them. I can understand their trauma, their confusion, lack of trust towards others and I believe I can help them. I share my own experience and it builds initial trust.'

Champion Survivor,
Bangladesh

FINANCIAL REVIEW

During the year we continued to build a strong sustainable financial future through our fundraising work. We expect to further grow income during 2022/23 to more than £3 million.

Justice and Care Bangladesh's and Justice and Care Romania's financial statements are consolidated alongside the UK operations (referred to as the 'Charity') to form the Justice and Care Group. During the year Justice and Care Bangladesh had income of £422,133 (2020/21: £309,809) and expenditure of £371,303 (2020/21: £273,420). Justice and Care Romania had income of £157,406 (2020/21: £44,594) and expenditure of £135,375 (2020/21: £30,619). The results of the Group for the year as set out in the attached Statement of Financial Activities show income of £2,465,323 (2020/21: £2,256,971) and expenditure of £2,609,786 (2020/21: £2,007,549).

Total funds restricted, designated and unrestricted at 31 August 2022 amounted to £2,436,835 (2021 £2,269,954). The Trustees acknowledge and are so grateful for the generous support provided by our donors.

Justice and Care had a sufficient level of unrestricted reserves of £1,804,135 and designated reserves of £335,000 as at 31 August 2022.

As is shown in the accounts, a significant amount of our designated reserves were spent down during the year as planned. Meanwhile, because of a move towards a model of institutional funding for much of our work in Asia, the Trustees have moved some designated funds into our general reserves - to be used to underpin the sustainability and growth of all of our work.

We expect all remaining designated funds to be fully expended over the next few years as we extend our frontline work in Asia, the US and Romania. These funds also will provide a buffer in a season of global economic uncertainty.

With our history of excellent results, effective partnerships and a strong fundraising team, the Trustees are confident that Justice and Care will remain a going concern.

Reserves policy

Our reserves policy aims to strike a balance between being protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not withhold funds being spent on the work for longer than is necessary.

Given the global financial crisis, the Ukraine war and the aftermath of the pandemic the Trustees chose a target to hold at least four months of reserves during this financial year of unrestricted funds, not committed or invested in tangible fixed assets ('the free reserves') and to review the exact reserves target each year - based on external and internal factors such as the organisation's strategy needs, the value of the pound and income forecast. In the year under review this figure amounts to £1,131,000 compared to actual free reserves of £2,001,100. However this figure includes £385,000 designated by the Trustees for essential strategic purposes which leaves an effective free reserves of £1,616,100. Looking forward in light of the planned growth in 2022/23 and beyond, the Trustees are comfortable that the current level of reserves is appropriate for the future sustainability of the Group.

Volunteers

Justice and Care is incredibly grateful for the support of a number of volunteers who have helped with our work this year, both in the UK and Bangladesh. This includes people who have provided support to survivors of trafficking, who have worked in our office, undertaken fundraising for us - including undertaking fundraising challenges - and helped with specialist skills such as marketing. We have also developed an Ambassador Group who help us promote the work of Justice and Care to individuals and organisations. The support amounts to many hundreds of hours donated and has resulted in thousands of pounds being raised.

FUTURE PLANS

Over the next twelve months we will continue to grow our frontline operations, whilst increasing our influence, as we seek to influence how Governments and others across the world respond to modern slavery.

Frontline work

In the UK, our Victim Navigator programme will continue to grow - with plans for new Navigators to be embedded in Regional Organised Crime Units to enable increased numbers of forces to benefit from the programme. This expansion will depend on sustainable funding being sourced. Meanwhile we will undertake a 'legal pilot' to examine the reasons for low numbers of modern slavery investigations resulting in modern slavery charges and convictions across the UK.

Subject to funding, we hope to recruit an extra Navigator in Romania to grow our capacity there - ensuring more survivors are able to be supported and protected from re-trafficking. We will also begin to explore what effective prevention interventions could look like in the country including scoping out an education-based prevention project.

In Bangladesh, we will continue to expand our prosecution and witness attendance programmes. We also hope to lay the foundations for a pioneering new programme with child victims who have been trafficked within Bangladesh, in which we plan to address the low standards of care in existing shelter homes and trace and support hundreds of child victims who have been discharged from shelters without follow-up. This project is highly ambitious but has the potential to generate long-term systemic change in how child victims who have been sold in brothels within Bangladesh are cared for and reintegrated within the country.

We expect to also be able to step up our training work - including helping more Border Guards and law enforcement to correctly identify and safeguard victims of trafficking.

Partnering with others

We will continue to develop plans to work intentionally with others in the fight against human trafficking. This will include in 2022/23 a groundbreaking campaign with other agencies in the UK aimed at raising awareness of the issue among the general public and to help people spot the signs of exploitation. The campaign will see eighteen leading organisations working together under the umbrella of the Coalition to Stop Slavery.

Systemic change

In the UK, our focus will be on a number of areas helping to shape legislation and policy around modern slavery - including helping to ensure better support for survivors, more successful prosecutions of the criminals who exploit them and encouraging greater action from businesses to prevent slavery in their supply chains.

Alongside this work, we will continue to use our frontline casework and research to influence new legislation and increase politicians' understanding of modern slavery. This will include proposals to make cuckooing, where the homes of victims are taken over by drug gangs, a specific criminal offence.

Meanwhile we will continue to showcase the power of the Navigator programme to key influencers, MPs and the Home Office. We know that the model is critical to both helping survivors of slavery recover and to engage them with the criminal justice system.

Globally, we will continue to develop our partnership with the McCain Institute - bringing together prosecutors from around the world to draw lessons from slavery cases and build a toolkit to improve the outcome of prosecutions.

We will also continue work in the Philippines, in a study looking at the online exploitation of children. We are trying to understand drivers of the exploitation and what can be done to combat it.

Our International Systemic Change Unit will also seek to produce regular briefings looking at different areas of practice in relation to modern slavery, such as prevention work, and drawing lessons from research work on them.

Underpinning all of this work will be a commitment to our key strategic priorities, set by the Board, to:

- Prevent slavery and human trafficking in the most at-risk communities
- Work with the police and other statutory organisations to help bring all those responsible to justice
- Rebuild the lives of those affected by slavery
- Be a leading voice and authority on the issue of human trafficking
- Demonstrate and champion, through evidence based solutions, programmes and actions that can be taken to combat the issue
- Continue to develop organisational excellence and sustainable resource

TRUSTEES/DIRECTORS

The Trustees/Directors who held office during the year were as follows:

James R Thomas

Jonathan Pugh-Smith

Jon Simpson

Lucy Colman





STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Trustees are required by law to prepare financial statements for each financial period, which give a true and fair view of the financial activities of the group and the charity and of its financial position at the end of the period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

So far as each of the Trustees is aware, at the time the report is approved:

- there is no relevant audit information of which the company's auditors are 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 auditors are aware of that information.

AUDITORS

Haysmacintyre LLP have expressed their willingness to continue in office and offer themselves for re-appointment.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Trustees

Director

Date: 31 May 2023

Independent auditor's report to the members and Trustees of Justice & Care

Opinion

We have audited the financial statements of Justice and Care for the year ended 31 August 2022 which comprise the Group Statement of Financial Activities, the Group Cash Flow 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 group's and of the parent charitable company's affairs as at 31 August 2022 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Opinions 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' Annual Report (which includes the strategic report and 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 strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

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

- adequate accounting records have not been kept by the charitable company or
- the charitable company 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 Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement set out on page 36, 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 group's and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act and the Charities Act 2011 and payroll taxes.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements including the risk of override of controls, and determined that the principal risk were related to the completeness and cut-off of donation income. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and

- Challenging assumptions and judgements made by management in their critical accounting estimates.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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




Vikram Sandhu (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory
Auditor Date: 31 May 2023

10 Queen Street Place
London
EC4R 1AG



JUSTICE & CARE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
AND TRUSTEES OF JUSTICE & CARE



'I thought I will never be a normal person, but Justice and Care imbibed hope in me, and helped me know myself better. Now I have regained my confidence, and wish to support my family and community with the business I have started with your help.'

Survivor, Bangladesh

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
 (including Income and Expenditure Account)
 FOR THE YEAR ENDED 31 AUGUST 2022

	Note	General Fund £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
INCOME FROM:					
Donations and legacies:					
Individual and corporate donations	2	1,341,814	1,112,056	2,453,870	2,246,408
Charitable activities:					
Fundraising events		11,453	-	11,453	10,563
Total income		1,353,267	1,112,056	2,465,323	2,256,971
EXPENDITURE ON:					
Raising funds					
Generating voluntary income	3	257,490	-	257,490	250,235
Charitable activities					
Grant making	4	260,904	-	260,904	268,667
Other charitable expenditure	4	302,990	1,788,402	2,091,392	1,488,647
Total expenditure		821,384	1,788,402	2,609,786	2,007,549
Net income/(expenditure) and movement in funds					
		531,883	(676,346)	(144,463)	249,422
Foreign exchange differences		61,922	-	61,922	-
Transfers between funds	12	(870,807)	870,807	-	-
Funds brought forward at 1 September 2021	12	2,416,137	103,239	2,519,376	2,269,954
Funds carried forward at 31 August 2022		2,139,135	297,700	2,436,835	2,519,376

All transactions during the year are derived from continuing activities.
 All recognised gains and losses are included in the statement of financial activities.
 Full comparative figures for the year ended 31 August 2022 are shown in note 18.
 The notes on pages 48 to 59 form part of these financial statements.

JUSTICE & CARE CONSOLIDATED BALANCE SHEET AS AT 31 AUGUST
 2022 Company number: 06990037

	Note	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible fixed assets	9	138,036	104,335	59,881	62,571
CURRENT ASSETS					
Debtors	10	127,966	83,449	95,100	80,243
Cash at bank and in hand		2,321,947	2,428,381	2,259,802	2,398,876
TOTAL CURRENT ASSETS		2,449,913	2,511,830	2,354,902	2,479,119
CREDITORS (amount falling due within one year)					
	11	(151,114)	(96,789)	(118,005)	(84,356)
NET CURRENT ASSETS		2,298,799	2,415,041	2,236,897	2,394,763
NET ASSETS		2,436,835	2,519,376	2,296,778	2,457,334
FUNDS OF THE CHARITY					
	12				
Unrestricted funds		2,139,135	2,416,137	1,999,078	2,354,095
Restricted funds		297,700	103,239	297,700	103,239
TOTAL FUNDS		2,436,835	2,519,376	2,296,778	2,457,334

The financial statements consolidate the the UK operations (the charity) and the overseas branch of Justice and Care Bangladesh operation and the subsidiary based in Romania. A separate statement of financial activities for the charity has not been presented because the charity has taken advantage of the exemption offered by section 408 of the Companies Act 2006. The movement of funds of the parent charity was a deficit of £160,555 (2021: surplus of £199,061)

Approved and authorised for issue by the Trustees on 31 May 2023

TRUSTEE

TRUSTEE

The notes on pages 48 to 59 form part of these financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	2022 £	2021 £
Cash flows from operating activities	a)	(38,542)	451,394
Cash flows from investing activities			
Purchase of fixed assets		(67,892)	(55,242)
Cash used in investing activities		(67,892)	(55,242)
(Decrease)/increase in cash and cash equivalents		(106,434)	396,152
Cash and cash equivalents at the beginning of the year		2,428,381	2,032,229
TOTAL CASH AND CASH EQUIVALENTS AT THE END		2,321,947	2,428,381

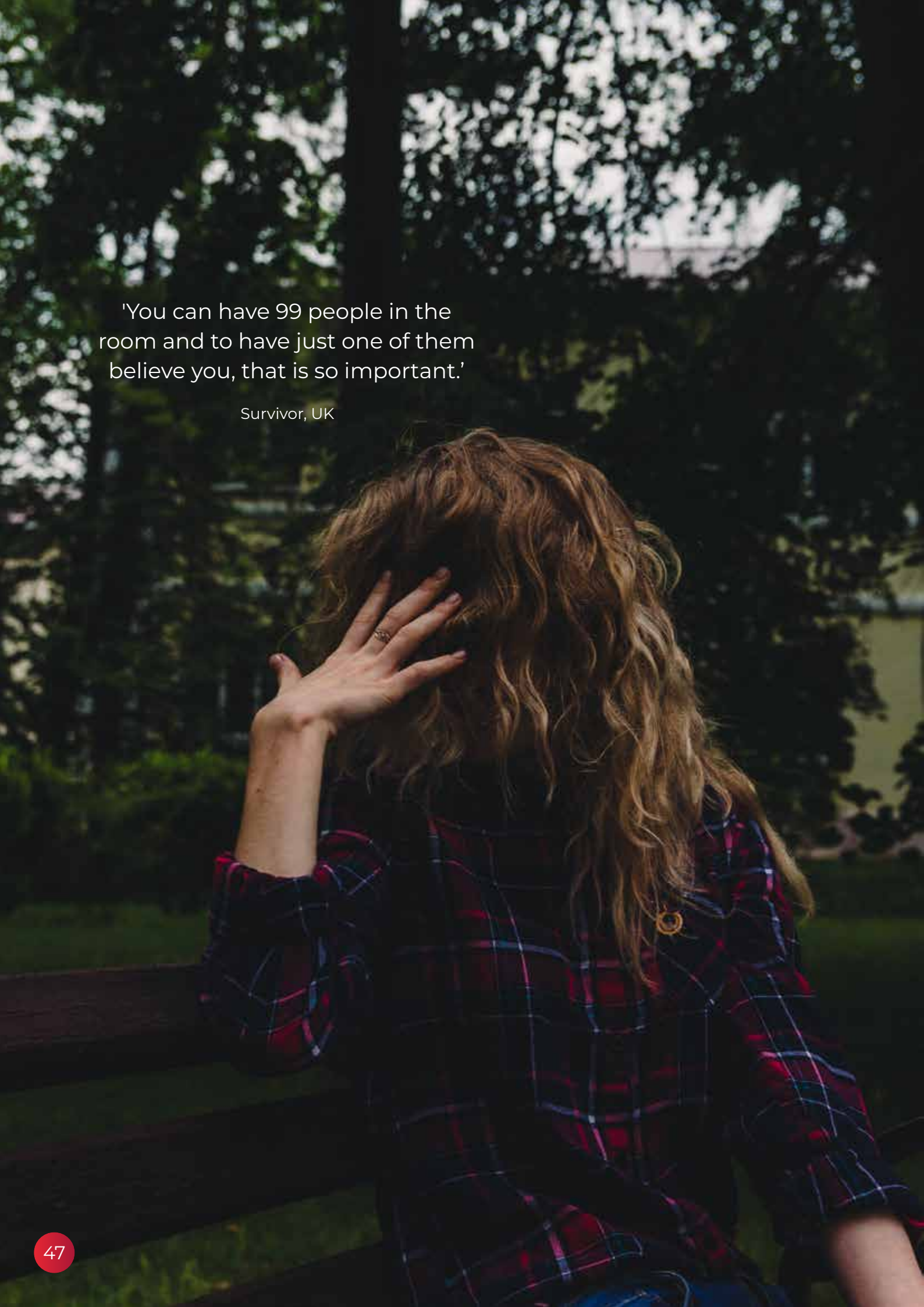
a). RECONCILIATION OF NET INCOME TO CASH INFLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
(Expenditure)/net income for the year	(82,541)	249,422
Add back depreciation charge	36,374	23,680
Adjustment for balance sheet foreign exchange	(2,413)	-
(Increase)/decrease in debtors	(44,517)	173,751
Increase in creditors	54,555	4,541
Net cash used in operating activities	(38,542)	451,394

There was no debt held by the charity within the current or prior year.

'I am grateful to Justice and Care for believing in me and taking the trouble to keep me safe and alive. From here, I can see a bright future for myself.'

Survivor, Bangladesh



'You can have 99 people in the room and to have just one of them believe you, that is so important.'

Survivor, UK

JUSTICE & CARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 August 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation undertaking in the preparation of the financial statements are as follows:

Statement of compliance

The financial statements are prepared under the historical cost convention as modified to include the revaluation of investments. The format of the financial statements has been presented to comply with the Companies Act 2006 and Charities Act 2011, FRS102 The Financial Reporting Standard applicable in the UK and Ireland and the Statement of Recommended Practice Accounting and Reporting by Charities ("SORP 2015"). The Charity is a Public Benefit Entity as defined by FRS102.

General information

The Charity is a private company limited by guarantee, incorporated in England and Wales (company number: 06990037), a charity registered in England and Wales (charity number: 1133829) and a charity registered in Scotland (charity number SC042389). The Charity's registered office address is 10 Queen Street Place, London, EC4R 1AG.

Basis of Accounting

The financial statements have been prepared under the Companies Act 2006 and Charities Act 2011 on the historical cost convention which is consistent with the prior year.

Going concern

Strong cash reserves, a relatively small but committed donor base and multiyear funding commitments by key institutional funders mean that the Trustees believe that Justice and Care is in a strong position to remain a going concern. A history of excellent results, effective partnership and a strong fundraising team add to our confidence.

Significant judgments and sources estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately may differ from those estimates. The Trustees consider that there are no areas of judgement and estimation that have a significant effect on the financial statements.

Income and endowments

All income and endowments are recognised when the criteria of entitlement, measurement and probability of receipt have been satisfied.

Income

Donations are accounted for on a received basis. Legacies are recognised on a receivable basis, when the conditions of entitlement, probability and measurement are met. Where the probability and/or measurement criteria for legacies and donations are not satisfied as at the balance sheet date but subsequent events resolve the uncertainty such that the criteria are met, an adjustment is made to recognise the income.

Gifts in kind donated to the charity for its own use are included in income and expenditure at their market value as at the time of the gift.

Expenditure

Expenditure is recognised as soon as the related liability is incurred and has been classified under headings that aggregate all costs relating to that category. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Employment benefits, including holiday pay, are recognised in the period in which they are earned. Termination benefits are recognised in the period in which the decision is made and communicated to the relevant employee(s).

Expenditure on raising funds comprises fundraising costs.

Expenditure on charitable activities comprises expenditure directly related to the provision of charitable purpose.

Support costs represent indirect costs relating to raising funds and the Charity’s charitable activities. Support costs, including governance costs, are allocated to activities on bases that represent the Trustees’ best estimate of actual use. The bases used to allocate costs to the above categories of expenditure are set out in note 6.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, auditors’ remuneration, certain legal costs and all costs of complying with constitutional and statutory requirements, such as costs of Board meetings and of preparing the statutory accounts.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially recognised at cost. Items of furniture, apparatus and equipment, other than computers, costing less than £500 are charged against income in the year of purchase.

Depreciation is provided on fixed assets to write off their cost less estimated residual value over their estimated useful economic life by equal annual instalments as follows:

Computer and office equipment	25%
Website costs	20%
Leasehold improvements	over the life of the lease

The carrying values of tangible fixed assets are reviewed for impairment in accordance with the requirements of FRS102.

Financial instruments

Basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable are accounted for on the following basis:

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at banks, other short-Cash

and cash equivalents include cash in hand, deposits held at banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within current liabilities.

Debtors and creditors

Debtors and creditors are measured at the transaction price less any provision for impairment. Any losses arising from impairment are recognised as expenditure.

Leases

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

Funds

General funds comprise the accumulated surplus or deficit from the Statement of Financial Activities which is not restricted nor designated funds. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds comprise funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the accounts.

Restricted income funds comprise unexpended balances of donations and grants held in trust to be applied for specific purposes. Restricted funds are funds subject to specific restricted conditions imposed by the donors.

VAT

Irrecoverable VAT is included within the category of expenditure for which it was incurred.

2. DONATIONS AND LEGACIES		
	2022	2021
	£	£
Individual donations	569,038	742,184
Corporate donations	280,148	181,258
Government Grants	-	4,730
Trusts, Foundations and Institutional Funders donations	1,553,285	1,249,887
Gift Aid on donations	51,399	68,349
	2,453,870	2,246,408

JUSTICE & CARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

3. COSTS OF GENERATING FUNDS

	2022	2021
	£	£
Staff costs	219,836	208,737
Fundraising costs	36,209	41,213
Website and related costs	1,445	285
	<u>257,490</u>	<u>250,235</u>

4. CHARITABLE EXPENDITURE

	2022	2021
	£	£
Grants		
Grants	109,004	147,216
Allocation of support costs (see note 5)	151,900	121,451
	<u>260,904</u>	<u>268,667</u>
Other charitable expenditure		
Staff costs	1,066,086	746,685
Travel and other costs	760,817	502,249
Allocation of support costs (see note 5)	264,489	239,713
	<u>2,091,392</u>	<u>1,488,647</u>

The allocation of support costs within grants relates to the grant made to Bangladesh and Romania which are eliminated on consolidation.

5. SUPPORT COSTS

	2022	2021
	£	£
Staff costs	116,833	91,700
Rent and premises costs	57,138	57,988
Insurance	14,078	8,600
Printing, stationery and telephone	24,116	8,025
IT and equipment	48,290	18,988
Professional fees	51,323	39,837
Depreciation	24,137	18,446
Governance costs (see note 6)	35,185	44,178
Other costs	45,289	73,402
	<u>416,389</u>	<u>361,164</u>

Support costs are allocated to charitable activities on the basis of the cost of delivery.

6. GOVERNANCE COSTS

	2022	2021
	£	£
Legal fees	-	2,517
Audit fees	28,664	20,000
Consultancy fees	6,521	21,661
	<u>35,185</u>	<u>44,178</u>

7. NET INCOME

	2022	2021
	£	£
Net income is stated after charging:		
Depreciation	36,374	23,680
Auditor's remuneration – audit	28,664	20,000

8. STAFF COSTS AND NUMBERS - CHARITY

	2022	2021
	£	£
Wages and salaries	1,217,121	909,628
Social security costs	129,730	95,537
Pension contributions	55,904	41,957
	1,402,755	1,047,122

No. **No.**

The average number of staff employed by the charity during the year was:

Direct charitable activities	17.0	13.0
Support	9.0	7.0
	26.0	20.0

Three employees earned over £60,000 per annum (2021: Three). One employee earned between £60,000-£69,999 (2021: one), another one employee earned between £70,000-£79,999 (2021: one) while nil earned between £90,000-£99,999 (2021: one); and one earned greater than £100,000 (2021: nil). £15,260 pensions contributions were made for those employees who earned over £60,000 per annum (2021: £16,550).

No Trustees received remuneration during the year (2021: £nil). No Trustees (2021: one) received reimbursement of expenses incurred in respect of travel and subsistence incurred performance of their duties during the year of £nil (2021: £504)

The total employee benefits of the key management personnel were £403,903 in relation to five directors (2021: £402,889 in relation to six directors).

9. FIXED ASSETS

	Group	Charity
	Office & IT Equipment	Office & IT Equipment
	£	£
COST		
At 1 September 2021	167,361	118,418
Additions	67,892	21,436
Foreign Exchange	493	-
At 31 August 2022	235,746	139,854
DEPRECIATION		
At 1 September 2021	63,025	55,848
Charge for year	36,374	24,125
Foreign Exchange	(1,689)	-
At 31 August 2022	97,710	79,973
NET BOOK VALUE		
At 31 August 2022	138,036	59,881
At 31 August 2021	104,335	62,571



JUSTICE & CARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

10. DEBTORS: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade Debtors	1,280	-	1,280	-
Other debtors	19,550	14,706	11,500	11,500
Prepayments and accrued income	107,136	68,743	82,320	68,743
	127,966	83,449	95,100	80,243

11. CREDITORS: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	53,040	17,064	42,882	12,244
Accruals	37,877	37,995	37,877	37,995
Taxation and social security	45,619	28,239	37,246	28,239
Other creditors	14,578	13,491	-	5,878
	151,114	96,789	118,005	84,356



12. GROUP FUNDS

	At 1 September 2021 £	Income £	Expenditure £	Transfer and Foreign Exchange £	At 31 August 2022 £
	Unrestricted Funds				
General	1,131,137	1,353,267	(771,384)	91,115	1,804,135
Designated	1,285,000	-	(50,000)	(900,000)	335,000
	2,416,137	1,353,267	(821,384)	(808,885)	2,139,135
Restricted Funds					
Asia Specific Funding	-	255,909	(537,493)	372,499	90,915
European specific funding	49,961	730,201	(919,064)	241,132	102,230
Expert Network	29,729	-	-	-	29,729
Joint Unit	-	51,120	(89,561)	38,441	-
Systemic change	23,549	74,826	(242,284)	218,735	74,826
	103,239	1,112,056	(1,768,402)	870,807	297,700
Total funds	2,519,376	2,465,323	(2,609,786)	61,922	2,436,835

Transfers between funds

Where the restricted funds provided were less than the costs of the project, the deficit was met from unrestricted funds. The foreign exchange movement during the year has also been reflected within this transfer line.

Designated and restricted funding

The Trustees have designated a total of £335,000 to be put to work in specific areas of our global work - recognising the need for longevity of commitment, given our work with highly vulnerable people, and also reflecting the work for which funds were originally raised. A further £297,700 is held in restricted funds.

Work in Asia

We have £90,915 of restricted funds held at the year end - of which we expect the majority to be spent in 2022/23 for our work in Asia. The Trustees had previously designated £1,135,000 for this, approximately half of this was utilised during the year. Due to our success in securing sustainable long term funding, the designation has been reduced to £285,000, which will be used to support our prevention, repatriation, aftercare and legal work in Bangladesh as necessary and is expected to be spent in 2022/23.

Romania

The previously designated funding to establish our work in Romania has been spent in the current financial year alongside the restricted funding brought forward. Whilst we continue to receive restricted funding in Romania this has been more short term in nature and therefore fully utilised.

USA

This year saw us employ a CEO for Justice and Care USA and begin work to both increase fundraising efforts within the country and to develop frontline programmes, initially looking to develop a Navigator like programme to support survivors of human trafficking and to engage them with investigations to ensure those responsible are brought to justice.

The Trustees have designated £50,000 to establish Justice and Care in the US - to pay for staff, scoping and organisational development.

UK

In the UK we hold restricted funds for a number of areas of our operational work - including our Victim Navigator Programme £102,230 and our Expert Network £29,729 which has been established to provide best practice material, training and a group of experts, based around the country, who can help provide specialist advice to investigations and appear as expert witnesses in court in order to increase the rate of modern slavery prosecutions and convictions.

Joint Unit

Restricted donations were received towards the Modern Slavery Policy Unit, that we run in partnership with the Centre for Social Justice.

Systemic Change

Restricted donations were received during the year for our international systemic change work with £74,826 being held at the year end.

12. GROUP FUNDS (2021)

	At 1 September 2020 £	Income £	Expenditure £	Transfer £	At 31 August 2021 £
Unrestricted Funds					
General	843,492	1,520,769	(569,778)	(663,346)	1,131,137
Designated	1,250,000	-	(115,000)	150,000	1,285,000
	<u>2,093,492</u>	<u>1,520,769</u>	<u>(684,778)</u>	<u>(513,346)</u>	<u>2,416,137</u>
Restricted Funds					
Asia specific funding	94,846	223,533	(384,818)	66,439	-
European specific funding	8,054	438,120	(671,453)	275,240	49,961
Expert network	73,562	-	(43,833)	-	29,729
Joint unit	-	41,000	(110,438)	69,438	-
Systematic Change	-	33,549	(112,229)	102,229	23,549
	<u>176,462</u>	<u>736,202</u>	<u>(1,322,771)</u>	<u>513,346</u>	<u>103,239</u>
Total funds	<u>2,269,954</u>	<u>2,256,971</u>	<u>(2,007,549)</u>	<u>-</u>	<u>2,519,376</u>

13. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fund balances at 31 August 2022 are represented by:			
Tangible fixed assets	-	138,036	138,036
Current assets	297,700	2,152,213	2,449,913
Current liabilities	-	(151,113)	(151,113)
	<u>297,700</u>	<u>2,139,136</u>	<u>2,436,836</u>

ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (2021)

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fund balances at 31 August 2021 are represented by:			
Tangible fixed assets	-	104,335	104,335
Current assets	103,239	2,408,591	2,511,830
Current liabilities	-	(96,789)	(96,789)
	<u>103,239</u>	<u>2,416,137</u>	<u>2,519,376</u>

14. RELATED PARTIES

During the year three Trustees made donations totalling £129,688 (2021: three Trustees made donations totalling £130,222. Additionally, one trustee facilitated a grant donation of £40,611 to the Charity, through their employer (2021: £43,572).

15. TAXATION

The company is a registered charity. No UK corporation tax liability arises.

16. JUSTICE AND CARE (BANGLADESH)

Justice and Care UK has an office in Bangladesh, registered with the NGO Affairs Bureau in the country. The objectives of the work there align with our global objectives and the results are incorporated in the financial statements of Justice and Care UK. Income for the year was £422,133 (2021: £309,809) and expenditure was £371,303 (2021: £273,420), resulting in a surplus of £52,586 after foreign exchange differences of £1,756 (2021: surplus of £36,389).



JUSTICE & CARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

17. JUSTICE AND CARE (ROMANIA)

Justice and Care UK has a subsidiary in Romania, registered with the ANAF (Agentia Nationala De Administrare Ficala). The objectives of the work there align with our global objectives and the results are incorporated in the financial statements of Justice and Care UK. Income for the year was £157,406 (2021: £44,594) and expenditure was £135,375 (2021: £30,619), resulting in a surplus of £23,015 after foreign exchange differences of £984 (2021: surplus of £13,975).

18. COMPARATIVE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (2021)

	Note	General Fund £	Restricted Fund £	Total Funds 2021 £
INCOME FROM:				
Donations and legacies:				
Individual and corporate donations	2	1,510,206	736,202	2,246,408
Charitable activities:				
Fundraising events		10,563	-	10,563
Total income		1,520,769	736,202	2,256,971
EXPENDITURE ON:				
Raising funds				
Generating voluntary income	3	250,235	-	250,235
Charitable activities				
Grant making	4	268,667	-	268,667
Other charitable expenditure	4	165,876	1,322,771	1,488,647
Total expenditure		684,778	1,322,771	2,007,549
Net income/(expenditure) and movement in funds				
Transfers between funds	12	835,991 (513,346)	(586,569) 513,346	249,422 -
Funds brought forward at 1 September 2020	12	2,093,492	176,462	2,269,954
Funds carried forward at 31 August 2021		2,416,137	103,239	2,519,376





**JUSTICE
& CARE**

Saving lives. Breaking
the grip of slavery.