

GLOBAL JUSTICE NOW

(Formerly World Development Movement)

(Company limited by guarantee no. 02098198)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2019

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2019

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LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2019

Council

Chair	Nicola Ansell	
Vice Chair	Eve Nortley	
National Secretary	Andrew Taylor-Dawson	
National Treasurer	Adrian Lance	
Ordinary Member	Asad Rehman	
Ordinary Member	Martin Powell	<i>resigned 2 June 2019</i>
Ordinary Member	Steve Rolfe	
Ordinary Member	Susanne Schuster	
Ordinary Member	Jean Blaylock	<i>resigned 19 August 2019</i>
Ordinary Member	Louise Taylor	
Ordinary Member	Josefine Brons	<i>resigned 24 June 2019</i>
Area Representative	Mary Steiner	
Area Representative	<i>Eve Nortley (Vice Chair)</i>	
Area Representative	<i>Vacancy</i>	
Co-opted Member	Anna Bluston	<i>appointed 19 October 2019</i>
Co-opted Member	Hiba Ahmed	<i>appointed 19 October 2019</i>
Co-opted Member	Kennedy Walker	<i>appointed 25 January 2020</i>

Director/Chief Executive Nick Dearden

Company reg. no. 02098198
Registered in England and Wales

Registered office 66 Offley Road
London
SW9 0LS

Auditors MHA MacIntyre Hudson
Chartered Accountants & Statutory Auditors
2 London Wall Place
Barbican
London
EC2Y 5AU

Bankers The Co-operative Bank
80 Cornhill
London
EC3V 3NJ

Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Lloyds Bank plc
109 Finsbury Pavement
London
EC2A 1LB

REPORT OF THE COUNCIL

For the year ended 31 December 2019

The Directors, being the members of Global Justice Now's Council, present their Report and Financial Statements for the year ended December 2019.

Structure, governance and management

Global Justice Now is a company limited by guarantee. Members of the Company each have one vote, and affiliated local groups each have five votes. It is governed by its Council of elected members.

Membership of Global Justice Now is open to individuals, affiliated local groups, and affiliated organisations. Individuals become members when they commit to a yearly amount greater than or equal to £24 from our waged supporters, £12 from unwaged, £12 for people between the ages of 16 and 28 and £36 for supporters living overseas. As well as receiving our supporter magazine, members have the right to participate in our AGM and elect our governing Council.

Nine Council members are elected by members every three years; a further three Council members are elected by the Area Representatives' Forum (there is one current vacancy); and Council may co-opt up to three further members. Council may also co-opt to fill any vacancies which arise. Following three resignations in 2019, two members were co-opted in 2019, and another in January 2020. Council will continue to review membership of the Board in the coming year. Council members receive a full induction to the organisation, and to their responsibilities as Council members and as directors of the company. Elections to Council were held in June 2018.; the next elections to Council will be in 2021.

The full Council meets four times a year. The Council has delegated authorities for financial and management matters to an Executive Committee of the Council, who meet a further four times a year, between Council meetings. Day-to-day affairs are managed by the Director, Nick Dearden, who is appointed by the Council, and members of the staff management team, including the heads of fundraising and resources. The Council gives clear delegated authorities for all expenditure items within the approved budget, and takes all strategic decisions about campaigns, policy, fundraising and resources.

Objectives

Global Justice Now is a democratic, UK-based social justice organisation working, as part of a global movement, to challenge current models of political and economic power in order to create a more just and equal world. We aim to create economic, social and environmental justice – where the world's resources and decisions about how they're used lie in the hands of the world's majority, so they can be used to eradicate poverty, reduce inequality, combat environmental destruction and realise the human rights of all.

We believe that poverty and inequality are inseparable. For poverty to be eradicated, the world's resources must be in the hands of the world's majority. Political elites, big business and the corporate media have subverted democracy around the world, fuelling poverty, inequality and oppression. This is unjust and unacceptable. Movements like ours are changing the world by working together to confront the power of global elites and provide democratic alternatives.

Our aims

We aim to catalyse a wider movement in Britain capable of fostering a more democratic international economy and society in which poverty is eradicated, inequality is vastly reduced and catastrophic climate change is averted. As part of this work, we champion social movements, particularly in the global south, who confront vested interests and undemocratic power in their societies, and provide democratic alternatives.

We run campaigns to create policy change and equip the public with political knowledge and ideas that are accessible and engaging. This helps to undermine the ideologies which justify and maintain structures that create poverty, inequality and exploitation and directly counter those structures through action.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

We attempt to run our own organisation in accordance with our values, striving for a more democratic, diverse and sustainable secretariat and network of local groups and activists.

We will achieve this through the following objectives:

1. We will build a strong and diverse movement capable of bringing about global change:

We believe that building a large, informed, creative and diverse movement is the only way to create enough long-term pressure, as well as the alternatives necessary, to fundamentally change the global political and economic model and embrace an internationalist view of politics. In recent years, we have built on our local group network by creating a youth network, issue-specific networks, a focus on growing membership, putting more strength into the regions, improving the campaign path of our online supporters and initiating broader coalitions with a strong activist focus. Many of our plans – to create better regional infrastructure and develop better physical spaces for activists – remain long-term ambitions. But short-term we will focus on consolidating our achievements and trying to draw more activists into leadership roles within the organisation – using activist leadership to create a more democratic and diverse organisation.

2. We will identify and address the root causes of global poverty and inequality, through our campaigns, through well-communicated analysis and through the development and promotion of progressive alternatives to neoliberalism:

As the ideology underpinning neoliberalism begins to crumble, our analysis about the root causes of global poverty and inequality becomes increasingly salient and mainstream. However, we also increasingly face a growing racist and xenophobic movement which uses some of our arguments to build nationalism and conspiracy theories. To undermine this, and build support for an internationalist vision, we must continue to produce rapid, big picture analysis in new and accessible forms, which gets shared by activists, commentators and politicians across the political spectrum. We also need to continue making our campaigns both as structural and accessible as possible, ensuring they have a concrete impact on politics here and a clear focus on change which benefits the global south. At the same time, our policy advice is increasingly being listened to and taken up by politicians. We need to boost our work on policy alternatives so we can advise policy-makers.

3. In order to achieve this, we will build a sustainable and democratic organisation of dedicated staff, activists and supporters:

Global Justice Now is not an end in itself. We exist to bring about change. But we believe that a well-run organisation with properly paid and empowered staff is essential for this task. We need to be self-critical to ensure that we aren't simply replicating the injustice we see in society. This means diversifying our staff and volunteers and investing in training where necessary. We also need to ensure the office doesn't become more important than the democratic body of activists. Our finances are currently more stretched than in 2015-18, and as such we need to get better at prioritising, but also ensuring our long-term unrestricted income is stable and that we don't make long-term commitments which we can't afford.

Achievements, activities and performance

We are extremely grateful for the continued support from individual members and supporters who enable us to maintain our independence while also ensuring we campaign effectively. We are also grateful for the generous grants received from several organisations.

Global Justice Now applied to continue to act as an agent for Global Justice Now Trust during 2019, including work on the prevention of poverty and protection of the environment, and the provision of research and educational material, and was accepted. Global Justice Now Trust also gave a grant to support our charitable activities during the year.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

In 2019 we:

- used the Brexit process to push for trade policies here and around the world which are fairer and more democratic.
- campaigned to make the use of UK aid more sustainable and focussed on the creation of good quality public services, rather than embedding private models of healthcare and education
- pushed for alternatives to the patent system which hinders universal access to medicines
- launched work on climate justice, building an understanding of the way the global economy fuels climate change
- worked at a UN level for corporate accountability to be embedded in international law
- campaigned against the so-called hostile environment immigration policies, and supported instead free movement policies, examining how these might work in detail
- grew our youth network and backed all our local groups and activists pushing forward our campaigns

The political volatility and uncertainty in the UK in 2019 showed how important the type of vision we believe in is, and gave us multiple opportunities to push the concrete policies which could bring that vision a step closer. We enjoyed some unprecedented success during the year, most notably in the adoption of far-reaching policies on reform of pharmaceutical research and development and new international development policies by a potential party of government. We won an amendment in the Trade Bill, which, while not law, points to clear support for a more democratic trade system. We launched a judicial review against government secrecy in its post Brexit trade negotiations. And, as part of broad coalitions, we saw significant media and political opposition to the hostile environment and secured promises at an international level of a review of public support for private sector education.

Our organisational approach, which encourages flexibility and a broad analysis of global events, allowed us to run campaigns which were as relevant as possible to the public debate, and ensured we were actually able to change things. In this, we are extremely grateful for the continued support from individual members and supporters who enable us to maintain our independence while also ensuring we campaign effectively. We are also grateful for the generous grants received from several organisations.

Our core goal is the eradication of global poverty, and we fully recognise in our work how this goal relates to inequality, climate change, and racism. As such, much but not all of our work, is charitable. That's why Global Justice Now applied to continue to act as an agent for Global Justice Now Trust during 2018, including work on the prevention of poverty and protection of the environment, and the provision of research and educational material, and was accepted. Global Justice Now Trust also gave a grant to support our charitable activities during the year. The main topics we focussed on were: trade justice; building a fairer migration system and defending the human rights of migrants; challenging a pharmaceutical research and development system that prices the poorest out of vital medicines; and holding the government to account for spending the aid budget in the best, fairest and more accountable way.

Global Justice Now continues to work closely with organisations in the global south, ensuring our work is guided by those most directly affected by global justice.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

Trade justice

While trade can help reduce poverty, the current global trading system, and the rules embedded within it, too often foster poverty and inequality and environmental damage. That's why we have regularly campaigned for a reform of trade rules, and particularly we have tried to stop or reform trade deals which we believe will make things worse. The UK's decision to leave the EU gave the British government sole power for our trade policy, and necessitated the setting up of a new system for conducting trade, including the signing of new trade deals. We worked over the year to combat those aspects of trade policy which we believe are fostering poverty and environmental destruction, as well as promoting a better, more democratic trade system.

We campaigned for a more democratic trade system, lobbying MPs and Lords, undertaking comparative analysis of comparable country system, and building a coalition for 'trade democracy', including businesses, academics, politicians, and NGOs. We gave evidence to parliamentary enquiries, and scored a big victory, when the House of Lords passed an amendment to the Trade Bill which embodied our recommendations. Although the government ultimately dropped the bill, we secured a moral victory, and will keep fighting for parliament to have more of a say on trade.

We campaigned against Investor State Dispute Settlement clauses in trade deals as we believe these clauses hinder governments ability to protect their people and the environment. We worked with groups in Armenia, and travelled there in June, to expose a mining company which was cajoling the Armenian government into allowing its goldmine to operate and to remove local activists from a blockade. We produced 'More precious than gold', a documentary film telling the story of the affected communities.

We launched a legal challenge over the government's failure to disclose details of its post-Brexit trade meetings. We believe trade deals are more likely to work in the public interest if the process of negotiating them in open and transparent. We took legal action after the government failed to release any meaningful information as to who they were negotiating with and what the talks covered. The case attracted significant publicity, even becoming an issue in the 2019 general election.

We campaigned against the US trade deal which we believe, on the basis of public statements and leaked documents, poses a serious threat to food standards and public services, impacting on poverty and inequality here in the UK. We also hope our campaign will give people a greater understanding of how modern trade deals work, and the reforms needed to the system as a whole. During the year we ran email and offline campaigns, reached out to potential allies, the media and politicians to highlight our concerns. We succeeded in creating significant public debate around this deal.

We kept a watching brief on other post-Brexit trade deals, including that with the EU in particular working with the Trade Justice Network to highlight potential dangers. In particular, we focussed on those aspects most worrying to us – food, public services, digital trade and intellectual property.

We registered as a non-party electoral campaigner in the general election 2019, aiming to be as transparent as possible when we recognised the importance of post-Brexit trade policy in that election.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

Pharmaceutical research and development

The pharmaceutical industry has become a major obstacle to the ability of people, especially in developing countries, being able to access medicines. The trade rule which set the standard for intellectual property around the world disincentivise research into diseases which affect the poorest people, and indeed disincentivise medical research into medicines which will be necessary to preserve our medical systems as a whole. We need change, and the case for this growing. We campaigned for a different sort of pharmaceutical system, in particular pushing for:

- conditions to be placed on government research and developing funding which would allow medicines to be produced collaboratively and patent-free
- support for countries which want to use exemptions to intellectual property law to produce medicines patent-free
- more use of direct public sector research and development to challenge the nature of drug research

We worked to raise awareness among MPs from all parties about the injustice of corporate-controlled medicines, and to try to get them behind fair alternatives, by running a workshop in parliament. In particular, we were delighted to work with the Labour Party to help develop their own policy on reform of the pharmaceutical industry. In September, Labour announced its new policy at its annual conference, reflecting all of our recommendations.

We worked with allies internationally, to apply pressure for global change. For example, we joined the WHO Fairpricing Forum in Johannesburg where we called for greater transparency around the cost of research, development and production of medicines to allow buyers to negotiate affordable prices.

We also worked with allies in the UK to expose concerns about the government's planned US-UK trade deal on the NHS and the price of medicines. Our report findings made the front page in the Daily Mirror, reaching hundreds of thousands of readers across the UK.

Aid and development

Development spending should be focussed solely on reducing poverty. One key way of doing this is building up public services and social safety nets. But while the UK government spends considerable amounts on education and healthcare, we are deeply concerned that some of this money is supporting private business and financial interests, fostering exclusive service provision which is out of reach of the poorest people. We are also deeply critical of continued support of fossil fuel industries. We fear recent government statements and initiatives will accelerate this trend. Our aim is to expose this problematic spending, while also giving a positive, alternative prospective on how development funds *should* be spent.

We participated in an international initiative to encourage public, not private, education. We went to Cote D'Ivoire to meet campaigners from across Africa working to expose and stop the expansion of private schools being funded by UK aid. Their accounts of the downsides of private school provision informed our aid campaign. We joined others in developing an international framework for supporting education, which has since been used to influence international funders like the World Bank. Along with the National Education Union we published a report exposing how the private schools the UK funds are failing children.

We were invited to participate in the Labour Party's international development taskforce, resulting in their new development policy including many of our policy proposals.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

We focussed on the CDC Group, a company owned by the government, and a source of some of the most problematic development spending. In the run up to the general election, we issued recommendations to convert CDC into a Green Development Bank. And we worked with allies in Democratic Republic of Congo to draw attention to allegations of serious human rights abuses in one project supported by CDC.

Climate change

Climate change presents us with one of the biggest challenges we face, and one which will profoundly affect the battle against poverty. As such, we cannot ignore it. Our task is to show how those issues we work on – especially trade and development spending – are fuelling climate change and thereby making it increasingly difficult to reduce poverty. In the run up to the UK's hosting of the UN climate conference, we believe popular education and political pressure on this issue is increasingly important.

Our activists established an activist-led climate justice network, and members voted at our AGM for us to do more work on climate change. We developed a popular education workshop, a new set of materials, and worked with allies to begin work on a big mobilisation around the UN conference of parties in Glasgow in 2020.

Our Scottish office used the opportunity of a parliamentary resolution to secure the best possible climate policy in that country. By campaigning alongside our allies we got the Scottish parliament to pass legally binding targets for Scotland to reduce its carbon emissions by 75% by 2030, and 100% by 2045. Our supporters and activists in Scotland did a huge amount in pushing to get this through parliament.

We organised a large conference looking at the economics of 'degrowth' with authors Ann Pettifor and Jason Hickel, raising awareness about how changes to our economic system can tackle the climate crisis.

Migration

Both policies and general attitudes towards migrants have become increasingly hostile in recent years. This not only impacts on poverty directly, to those migrants affected, but it also closes off a particularly effective route which many use to escape poverty. We set ourselves the role of challenging these policies and attitudes, explaining why people migrate and beginning to foster a more welcoming environment.

We campaigned against the government's hostile environment policies, looking particularly at the role of MPs in perpetuating poverty-inducing attitudes, and organising for politicians to sign up to make their constituency surgeries 'safe spaces'. Together with 19 other organisations we also stood against the Immigration and Social Security Co-ordination (EU Withdrawal) Bill which strips EU citizens of their rights here, and which we see as a progression of the government's hostile environment.

We worked with others across Europe to critique European migration policies. We participated in a Europe-wide festival to learn, analyse and change attitudes towards migration, meeting in Italy, one of the flash points in the EU's migration policies.

We produced a visionary report on free movement looking at why people migrate, the positive impacts it can have, and developing a policy framework which could help government's gradually move towards free movement policies.

We organised a major event with journalist Gary Younge talking about borders, migration and the global economy, introducing the idea of freedom of movement in an engaging way.

We ran training sessions on how to have 'difficult conversations about migration', supporting activists and members of the public to confidently talk about the issue within their local communities.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

Popular education and movement building

We believe that building a large, informed, creative and diverse social movement is the only way to create long-term change and alternatives to eradicate world poverty and reduce inequality.

In order to achieve our objectives as an organisation it is vital that we reach out to as many people as possible. We have a network of local groups that run educational events in their local area to raise awareness about global justice issues. We support these groups by informing them about issues through our supporter magazine and helping them carry out events in their area. In addition to this, we want to ensure that our membership and those taking action to support our campaigns are as diverse and representative as possible, which is why we've placed a priority on growing and supporting our youth network.

As an internationally-oriented organisation, it is also vital that we connect people here with campaigners from the global south, sharing perspectives and analysis which can help change attitude across British society.

We developed and broadened our youth network, attending a number of freshers' fairs in the autumn, repeating our youth activism training event 'Demand the Impossible', aimed at young people from BAME and lower income families, and organising a major event entitled 'We Rise'.

One particularly engaged youth group, Our Future Now, organised a popular event entitled 'Freedom of Movement', bringing together many young activists to learn about the UK's harsh immigration policies, and what open borders could look like. They also helped raise funds for migrant support organisations.

Our pop-up exhibition in Edinburgh 'Together We Are Powerful', showing the recent history of grassroots activism, was well attended with over 100 people visiting one day.

We helped organise the Asia Europe People's Forum Conference on democracy and human rights in Kuala Lumpur bringing together campaigners from across Asia and Europe to share perspectives and strategies. AEPF is a platform to amplify people's voices on the need to respect and fulfil social, economic and human rights for all across Asia and Europe, and to highlight the importance of developing just, equal and inclusive approaches to regional integrations. As part of this process, our head of policy presented concerns directly to a meeting of national leaders – including Angela Merkel, Emmanuel Macron and Shinzō Abe – in Brussels.

We joined the Week of People's Mobilisation for the UN Binding Treaty on Transnational Corporations and Human Rights to influence and follow the five-day negotiation process which aims at creating an international treaty to hold multinational corporations to account for their human rights impacts around the world.

We attended a number of party conferences, in Scotland as well as England, and organised a number of sessions at 'The World Transformed', with a joint internationalist evening with other UK NGOs and activists from the global south; and sessions on trade and on pharmaceutical reform. We also facilitated travel to the event for numbers of young supporters.

We continue to be active members of the Attac network, active in some 40 countries fighting for the regulation of financial markets, the closure of tax havens, the introduction of global taxes to finance global public goods, the cancellation of the debt of developing countries, fair trade, and the implementation of limits to free trade and capital flows.

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For the year ended 31 December 2019

Public benefit

Our organisation was established to tackle to the root causes of poverty – so that eventually ‘charity’ won’t be necessary. This is long-term work because it relies on helping large numbers of people to better understand the complexity of global poverty and inequality and the structures that give rise to it. It also involves empowering and developing the skills of many people so they can become champions for change – in their local communities and to the decision-makers who represent them.

We know this can work. Over our lifetime we’ve had some incredible successes: creating very broad political support for a development budget of 0.7% of national income and helping ensure this money is spent better; widespread debt cancellation for developing countries; laws to restrict the ability of the financial sector to speculate with basic food products; the defeat of trade deals which could have had a disastrous impact on poverty; and support for fairer alternatives like food sovereignty, energy democracy, and publically owned water. It can be hard to quantify the impact of this work but we are convinced it has a deep and direct impact on poverty, and this is borne out by official analyses of the impacts of, for instance, aid spending and debt cancellation.

The benefit is greater than any figures could possibly reveal for two reasons which are central to our methodology. First, change is incremental. Our movements of local groups, networks and campaigners do not finish their work when one campaign has ended – they use the skills, knowledge, networks and reputations to take on the next battle. The aim is to build a movement which gets stronger and more effective over time. Second, the education and skills-sharing we promote as part and parcel of this work is a public benefit in itself. It creates more intelligent, thoughtful and critical citizens - the bedrock of any democracy worth its name. In recent years, we have particularly targeted more marginalised groups who normally don’t receive as many opportunities to learn and participate in the global community.

Our work contributes to charitable aims, including relief of poverty, environmental protection, advancement of human rights and reducing barriers to healthcare.

Fundraising Standards

The Company raises funds from individual members of the public, and from trusts and foundations. The Company has an ethical fundraising policy to guide fundraising, and seeks to follow best practice in all our dealings with members of the public. We aim to make our funding as democratic and sustainable as possible, using income from legacies or unrestricted grants to invest in the future and covering core costs with donations from supporters.

The Company is registered with the Fundraising Regulator, and is committed to abide by the Code of Fundraising Practice and to the Fundraising Promise. The Company subscribes to the Fundraising Preference Service, and has clear policies and procedures in place to meet supporters’ communications preferences, and is committed to meet the requirements of the GDPR (General Data Protection Regulation) which came into force in 2018.

The Company also has a clear policy on standards of behaviour when working with children, young people and vulnerable adults, and for our responsibilities and processes in reporting any concerns, together with a whistle-blowing policy to encourage staff and others to raise any concerns. During 2019 the Company received two complaints from members of the public about our fundraising; none were escalated to the Fundraising Regulator.

The Company jointly employs fundraising staff with Global Justice Now Trust to carry out fundraising work for the Trust. Global Justice Now Trust itself is also registered with the Fundraising Regulator, and abides by the same standards as the Company.

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For the year ended 31 December 2019

Telephone fundraising for the Company is carried out by a company called Ethicall, which specialises in charity calling, and is registered with the Fundraising Regulator. We work closely with Ethicall to make sure their callers have a clear understanding of Global Justice Now and our work. We also monitor calls; Ethicall shares our supporters' feedback with us; and staff visit their premises regularly.

Organisation

Global Justice Now is rooted in communities of activism and supports people to come together to challenge injustice. By forming campaigns based on the priorities of campaigners in the south we are seen as leading the cutting edge of UK global justice campaigning. We exist to bring about change - but we also believe that a well-run organisation with properly paid and empowered staff is essential for this task to ensure that we aren't simply replicating the injustice we see in society. We aim to diversify our staff and volunteers and invest in training, though this was challenged in recent years when we had to institute a recruitment freeze to reduce costs in line with receiving less income. The recruitment freeze was lifted in 2019.

We encourage participation in decision-making, while also trying to build a common identity and coherence to our organisation. We also need to ensure the office doesn't become more important than the democratic body of activists, and one way of doing this is ensuring our structures and funding are as democratic as possible and encouraging supporters to join and reinvigorate these structures.

Future plans

With the relaunch of Global Justice Now in 2015, the organisation developed a strategic plan based on the objectives outlined above, which has been refined in the light of experience and the changing environment we operate in. Over the next year we aim to revisit our strategic objectives, theory of change and values, but while that is ongoing, we will continue to work on our strategy, in particular to:

- Convince decision-makers of the need for accountability and transparency in trade policy, and put forward concrete ideas for how trade policy could better help reduce poverty and limit human rights abuse
- Raise public, political and media attention to the dangers of a post-Brexit trade deal with the USA
- Educate the public about the problems with the current research and development model for medicines and promote alternative ways of developing medicines that are more necessary and more accessible to those who need them most and secure changes to this system at a national and international level
- Gear up our campaign on climate change, educating the public around the causes of climate change built into aspects of the global economy, in particular trade policy
- Perform a watchdog role with regards to aid and development spending, and promote concrete ideas for the more effective spending of aid money
- Prioritise growing our youth network laying the basis for a more democratic and diverse organisation in the future
- Build a more sustainable funding base and manage lower than expected income generation in recent years

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For the year ended 31 December 2019

Financial Report

Global Justice Now is grateful to donors for income of £1,132,385 (2018 - £1,405,914) to allow it to pursue its aims. Of this, £626,195 (2018 - £615,526) was provided through Global Justice Now Trust (CC No. 1064066 - formerly World Development Movement Trust) which funds charitable activities. The remainder came from individual donors, networks, and trusts and foundations.

Global Justice Now does not accept grants or donations in circumstances which, or from sources that, would be likely to compromise its reputation or independence.

The decrease in total income of £269,536 was mainly due to decreases in grants restricted to particular projects, partly offset by a small increase in the grants from Global Justice Now Trust. Total unrestricted income of £372,039 was a small decrease over the previous year, when we received one larger unrestricted grant, but with donations from individuals at a similar level to 2018.

Alongside this decrease in income, and with the aim of reducing costs to bring income and expenditure more into line with each other, the Company reduced total expenditure during the year to £1,264,616 (2018 - £1,460,284) and expenditure on campaigns of £1,020,743 was £195,968 lower than in 2018, with lower expenditure on projects funded by grants, and a small increase of £3,966 in fundraising expenditure.

Fundraising work is carried out alongside Global Justice Now Trust, which pays for its own fundraising costs directly, together with a share of the staff costs of fundraisers and related overheads.

With smaller reductions in expenditure than income over the previous year, the Company had a net deficit of £53,802, a significant reversal over the previous year (2018 - surplus of £20,104.) Of this deficit, £29,065 represents a decrease in restricted funds, and £24,737 in unrestricted funds.

Reserves

The Company currently maintains 2 separate reserves funds. Restricted funds, representing outstanding obligations for restricted grants and donations, will always be maintained in cash or cash equivalents. The unrestricted general reserve, representing past surpluses from unrestricted income, is available for the Company's general purposes. (The designated investment reserve, which was intended to ensure the Company builds up sufficient reserves to meet the costs of any large investments, for example in IT systems, which might be required in the future, has been extinguished, with funds transferred to the general reserve. Any potential future investment needs are included within the target for the general reserve.)

Total funds available at the end of the year were £241,265, comprising £79,999 in restricted funds; and £161,266 in the general reserve; as detailed in note 17.

The unrestricted general reserve represents about 13% of total expenditure, and about 21% (or about two and a half months' worth) of salary costs. Given the uncertainty surrounding some of the Company's income, and with salary costs forming a large proportion of total costs, the Directors aim to increase this reserve in future, towards 25% of total expenditure, in order to protect the Company from any unforeseen downturn in income, or unexpected expenditure needs.

The Company has considered the impact of the Covid-19 pandemic, but - as discussed below - does not believe that any additional reserves will be required as a result of the pandemic.

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Risk Management

The Directors maintain a risk log, to monitor strategic risks to the Company and the ways in which those risks are managed, and review the potential risks in depth each year. The Directors also take professional advice where necessary. Risks are monitored throughout the year, reviewed in depth annually, and the risk log modified where necessary. The principal risks are discussed below.

The close relationship with the Global Justice Now Trust is a great strength for the Company, but the Company is also very reliant on the Trust as a major source of income. Global Justice Now carries out work for the Trust; manages the Trust's fundraising staff; and receives funding from the Trust for charitable and campaigning activities. The relationship with the Trust is carefully monitored by the Directors. In addition, three of the Directors are also Trustees of Global Justice Now Trust, and are able to liaise between the two where necessary.

The Directors consider that reductions in income from other large grants or donations could have major impacts on the Company's ability to fund its planned work. The Company mitigates this risk by applying to a wide range of funders, and maintaining good contact with funders. The Company also plans to maintain sufficient reserves to manage any significant variations in funding which may arise.

The Company is subject to regulation both directly, in its day-to-day operations, and indirectly, for example, in handling charitable funds on behalf of the Global Justice Now Trust. The Directors have taken advice to ensure that the Company does not breach regulations and guidelines, and have followed professional advice in managing the Company's affairs. The Directors and senior staff monitor regulatory developments as they arise.

The Directors monitor changes in the regulatory environment for fundraising and developments in data protection regulation, including the GDPR (the General Data Protection Regulation.) The Company ensures fundraising practice is fully compliant with fundraising and data protection regulation, particularly when handling and storing supporters' details, and contacting supporters. The Company does not share supporters' details with other organisations.

The next full in-depth review of risks is planned for January 2020.

Post-balance sheet events : impact of Covid-19 pandemic

The Directors have considered the financial impacts of the Covid-19 pandemic, which arose in 2020 after the year-end. Although there have not been any significant impacts on fundraising income, the Directors are aware that there may be reductions in income from individuals as the economy falls further into recession, along with high levels of unemployment. Trusts and foundations may also direct resources away from the Company as a response to the medical and economic crises in the UK and worldwide. The Company has minimal income from public fundraising events, and does not engage in street or door-to-door fundraising, so is unaffected by falls in income from this type of fundraising.

There have been some operational impacts on the organisation's campaigns, with almost all staff working from home since March 2020. Public events have moved online with mixed impacts - although some of the informal contact is lost, geographical restrictions are removed with campaigners and activists able to "attend" events around the country more easily, and more southern partners able to attend our meetings with relative ease. For a time we were less able to distribute printed materials. In the reverse direction, many of our campaigns have become more prominent, with our work on pharmaceuticals, for example, becoming very visible during the pandemic, with the need for affordable medicines worldwide.

REPORT OF THE COUNCIL

For the year ended 31 December 2019

The main organisational impact has been on administrative systems, which rapidly became paper free, using our cloud-based IT systems. For security reasons, we still require to process many donations (by cheque, vouchers and some card donations) from the office, with new systems to support that with greatly reduced staffing in the office. The effort required to set up and run these systems has significantly delayed production of the annual report and financial statements.

A number of temporary staff whose contracts were due to expire in spring were placed on furlough and their contracts extended into the autumn, largely funded by the Government's job retention scheme grants, with a small additional cost to the Company. No other staffing changes have been made as a result of the pandemic.

Preparation of the report

This report of the Council has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Responsibilities of Council

The Council members (who are the Directors of Global Justice Now for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the income and expenditure of the Company for that period. In preparing those financial statements the Directors are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis (unless it is inappropriate to presume that the Company will continue in operation).

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Council members have confirmed that, so far as they are aware, there is no relevant audit information of which the Company's auditors are unaware, and that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**REPORT OF THE COUNCIL
For the year ended 31 December 2019**

Auditors

The auditors, MHA MacIntyre Hudson have indicated their willingness to accept re-appointment under Section 487(2) of the Companies Act 2006.

This report was approved and authorised for issue by the Council on 20 November 2020 and signed on its behalf by:

NICOLA ANSELL
Chair

Independent Auditors' Report to the members of Global Justice Now (registered company no. 02098198)

Opinion

We have audited the financial statements of Global Justice Now (the 'company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the 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 company's affairs as at 31 December 2019, and of its net movement 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 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 council members (for the purpose of Company Law the directors) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the 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 directors are responsible for the other information. The other information comprises the information included in the annual 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.

/Continued...

**Independent Auditors' Report to the members of
Global Justice Now (registered company no. 02098198)
(Continued)**

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 Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the council 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the council (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, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were 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 council

As explained more fully in the responsibilities of the council statement set out in the report of the council, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

/Continued...

**Independent Auditors' Report to the members of
Global Justice Now (registered company no. 02098198)
(Continued)**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of Our Report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sudhir Singh FCA (Senior Statutory Auditor)

For and on behalf of:

MHA MacIntyre Hudson

Chartered Accountants & Statutory Auditors

2 London Wall Place

Barbican

London

EC2Y 5AU

Date: 21 December 2020

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income and Expenditure Account)
For the year ended 31 December 2019

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
INCOME FROM:					
Incoming resources from generated funds:					
Donations and legacies	2	293,476	838,909	1,132,385	1,405,914
Charitable and campaigning activities	3	78,563	-	78,563	74,570
TOTAL INCOME		372,039	838,909	1,210,948	1,480,484
EXPENDITURE ON:					
Raising funds	4	187,476	-	187,476	183,510
Charitable and campaigning activities	5	152,769	867,974	1,020,743	1,216,711
Trust Support Costs	6	56,397	-	56,397	60,063
TOTAL EXPENDITURE		396,642	867,974	1,264,616	1,460,284
Net income/(expenditure) before tax		(24,603)	(29,065)	(53,668)	20,200
Corporation tax	16	(134)	-	(134)	(96)
NET MOVEMENT IN FUNDS		(24,737)	(29,065)	(53,802)	20,104
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		186,003	109,064	295,067	274,963
TOTAL FUNDS CARRIED FORWARD		£ 161,266	£ 79,999	£ 241,265	£ 295,067

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Comparative figures for restricted and unrestricted funds in the previous year (2018) are at Note 20.

GLOBAL JUSTICE NOW (company limited by guarantee no. 02098198)

BALANCE SHEET
As at 31 December 2019

	Notes	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible fixed assets	11		6,298		-
CURRENT ASSETS					
Debtors	12	136,432		96,079	
Cash at bank and in hand		194,693		257,589	
			<u>331,125</u>	<u>353,668</u>	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	13	(96,158)		(58,601)	
NET CURRENT ASSETS			234,967		295,067
TOTAL NET ASSETS			<u>£ 241,265</u>		<u>£ 295,067</u>
FUNDS					
Unrestricted funds:					
General reserve	17		161,266		186,003
Restricted funds	17		79,999		109,064
TOTAL FUNDS			<u>£ 241,265</u>		<u>£ 295,067</u>

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime. They were approved, and authorised for issue, by the Council on 20 November 2020 and signed on their behalf by:-

ADRIAN LANCE
Treasurer

GLOBAL JUSTICE NOW

STATEMENT OF CASH FLOWS

For the year ended 31 December 2019

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO
NET CASHFLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net income/(expenditure) for the year	(53,802)	20,104
Corporation tax payable	134	96
Depreciation	1,574	312
Interest receivable	(561)	(464)
Decrease/(increase) in debtors	(40,353)	(81,879)
(Decrease)/increase in creditors	37,557	12,933
Net cash flow from operating activities	£ (55,451)	£ (48,898)

STATEMENT OF CASH FLOWS

	2019 £	2019 £	2018 £	2018 £
Net cash flow from operating activities		(55,451)		(48,898)
Corporation tax		(134)		(96)
		(55,585)		(48,994)
Cash flow from investing activities				
Interest received	561		464	
Payments to acquire tangible fixed assets	(7,872)		-	
Net cash provided by / (used in) investing activities		(7,311)		464
Net change in cash and cash equivalents in the year	£	(62,896)	£	(48,530)
Cash at bank and in hand at 1 January		257,589		306,119
Cash at bank and in hand at 31 December	£	194,693	£	257,589

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention, applicable accounting standards and the Financial Reporting Standard FRS102.

The company constitutes a Public Benefit Company as defined by FRS102. As such the company has included a Statement of Financial Activities (SOFA) in place of a Statement of Comprehensive Income, and has followed the general principles of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" to assist in providing a true and fair view.

The effects of events relating to the year ended 31 December 2019 which occurred before the date of approval of the financial statements by the Council have been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2019 and the results for the year ended on that date.

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

The presentation currency is the pound Sterling. Figures have been rounded to the nearest whole pound.

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors have considered the impacts of the Covid-19 pandemic, but there do not appear to be significant adverse impacts on the company's finances. The Covid-19 pandemic has been considered to be a non-adjusting post balance sheet event. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Company status

Global Justice Now is a company limited by guarantee registered in England and Wales. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Fund accounting

The General reserve comprises unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objects of the Company.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Grants which are given as contributions towards the Company's core activities are treated as unrestricted.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Company is legally entitled to the income; the amount can be quantified with reasonable accuracy; and it is probable that the economic benefits associated with the transaction will flow to the company. Grants are recognised in the period for which they are given and when conditions for entitlement have been met.

Resources expended

Charitable and campaigning expenditure comprise all costs relating to the activities carried out to achieve the objectives. Governance costs include the costs incurred in the governance of the organisation and are primarily associated with constitutional compliance and statutory requirements. Expenditure is allocated directly to the expenditure headings as far as practically possible to reflect the activities of the organisation. Support costs have been allocated between different activities in proportion to the staff costs allocated to them.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is charged so as to write off the cost of the fixed assets over their expected useful lives using the straight line method. Expected lives are:

Computers	5 years
Office equipment	5 years

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Regular giving donations from individuals	216,912	-	216,912	199,524
Other donations from individuals	75,353	6,836	82,189	95,957
Networks	1,211	-	1,211	840
Global Justice Now Trust	-	626,195	626,195	615,526
Isvara Foundation main grant	-	89,366	89,366	176,712
Isvara Foundation sub-grants	-	17,324	17,324	69,998
Grants and donations from other trusts and foundations	-	99,188	99,188	247,357
	293,476	838,909	1,132,385	1,405,914

Comparative figures for restricted and unrestricted funds in the previous year (2018) are at Note 20.

3. INCOME FROM CHARITABLE AND CAMPAIGNING ACTIVITIES

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Events income	873	-	873	611
Interest receivable	561	-	561	464
Trust support income	56,397	-	56,397	60,063
Other incoming resources	20,732	-	20,732	13,432
	78,563	-	78,563	74,570

Comparative figures for restricted and unrestricted funds in the previous year (2018) are at Note 20.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

4. FUNDRAISING COSTS	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Direct fundraising costs	68,613	-	68,613	52,413
Staff costs	94,716	-	94,716	105,403
Allocation of support costs	24,147	-	24,147	25,694
	£ 187,476	£ Nil	£ 187,476	£ 183,510

Fundraising staff are jointly employed by Global Justice Now Trust, which pays for its own fundraising costs and a proportion of fundraising staff costs directly.

Comparative figures for restricted and unrestricted funds in the previous year (2018) are at Note 20.

5. CHARITABLE AND CAMPAIGNING EXPENDITURE

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Campaigns & policy direct costs	53,966	106,563	160,529	232,396
Grants to partners	-	22,560	22,560	67,350
Staff costs	74,994	593,675	668,669	737,310
Allocation of support costs	23,809	145,176	168,985	179,655
	£ 152,769	£ 867,974	£ 1,020,743	1,216,711

Comparative figures for restricted and unrestricted funds in the previous year (2018) are at Note 20.

6. TRUST SUPPORT COSTS

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Allocation of support costs	31,702	-	31,702	33,660
Allocation of support staff costs	24,695	-	24,695	26,403
	£ 56,397	£ Nil	£ 56,397	£ 60,063

Global Justice Now provides support services to fundraising staff employed by Global Justice Now Trust. The Trust's share of these costs is reimbursed at cost by agreement with the Trust. Payment by the Trust is as shown in note 3.

Comparative figures for restricted and unrestricted funds in the previous year (2018) are at Note 20.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2019

7. SUPPORT COSTS

	Total 2019	<i>Total 2018</i>
	£	£
Office Infrastructure and communications	45,484	53,584
Rent	84,500	84,500
Information technology	38,970	39,221
Finance, legal, insurance	33,685	30,894
Staff and volunteer welfare	7,453	10,317
Governance	14,742	20,493
	£ 224,834	£ 239,009

Allocation of support costs	Total 2019	<i>Total 2018</i>
	£	£
Fundraising costs	24,147	25,694
Charitable & campaign activities	168,985	179,655
Trust fundraising	31,702	33,660
	£ 224,834	£ 239,009

Support costs have been allocated between different activities in proportion to the staff costs allocated to them.

Governance costs included within support costs include the following direct expenditure items:

	2019	<i>2018</i>
	£	£
Audit fees	12,404	11,100
AGM, Elections & Annual review	530	4,221
Governance, meetings & strategy development	875	3,604
Council members' expenses	933	1,568
	£ 14,742	£ 20,493

8. STAFF COSTS AND TRANSACTIONS WITH COUNCIL MEMBERS

	2019	<i>2018</i>
	£	£
Wages and salaries	771,091	857,065
Social security costs	72,739	82,235
Pension contributions (see Note 10 below)	41,915	41,556
Total	£ 885,745	£ 980,856
Less: Global Justice Now Trust staff costs	(97,665)	(111,740)
Global Justice Now staff costs	£ 788,080	£ 869,116

The average monthly number of employees during the year was 25 (2018 - 28). Five staff positions were partly employed by Global Justice Now Trust to carry out fundraising work for the Trust.

No council member received any remuneration or benefits in kind. Five Council members were reimbursed for travel and accommodation expenses to attend meetings of £933 (2018 - £1,568 for ten members.)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

During the year, £677 (2018 : £677) indemnity insurance has been paid to protect the Company from loss arising from the neglect or defaults of its Directors, employees or agents; or to indemnify the Directors or other officers against the consequences of any neglect or default on their part.

One employee received emoluments between £60,000 and £70,000 (2018 - one employee between £60,000 and £70,000.)

Salary scales paid to staff (agreed with the union representing staff) at the end of the year, and the numbers of staff at each grade at the end of the year, are as follows. Salary scales shown below include London Weighting of £4,800pa. During 2019 four staff did not work in London - their salary scales are accordingly lower. Intern/trainee positions are paid at the Living Wage Foundation's real Living Wage. In addition, Global Justice Now contributes a minimum of 4% of salary for staff who sign up to the pension scheme, and matches staff contributions up to 7.5% of salary.

	Salary Scales (including London Weighting)		No. of Staff at 31 Dec	Full-time Equivalents in 2019	Full-time Equivalents in 2018
	Lowest £	Highest £			
Director	64,884	66,024	1	1.0	1.0
Heads of fundraising and resources	47,772	50,772	2	1.8	1.8
Heads of teams	42,888	45,516	3	3.0	3.8
Senior manager	39,132	42,888	1	0.8	1.6
Managers	34,596	38,340	7	6.6	7.9
Officers	29,064	32,808	10	6.3	6.1
Intern/Trainees	19,572		3	1.8	1.4
Total			27	21.3	23.6
Less: Global Justice Now Trust staff				(2.8)	(2.8)
Global Justice Now staff				18.5	20.8

Key management personnel

Key management personnel include Council Members, and three members of the Senior Management Team - the director, and the heads of fundraising and resources. Council Members are not remunerated for their role on the Board. The director's total salary (including London Weighting) has a maximum of 2.5 times the total salary (both including London Weighting) paid at the lowest salary scale point (ignoring the salary of any intern/trainee, paid at the living wage.) The Company's share of the total employee benefits (salaries and employer's pension and national insurance contributions) for the key management personnel during the year was £156,354 (2018: £150,783) including the total emoluments (salaries and employer's pension) of the highest paid member of staff:

Nick Dearden - director - salary	£66,024
Nick Dearden - director - employer's pension contribution	£4,952

9. RELATED PARTIES

During the year, three of the directors were also directors of Global Justice Now Trust: Louise Taylor; Nicola Ansell; and Adrian Lance. The Trust gives grants to the company (note 2); rents offices to the company (note 19); jointly employs fundraising staff with the company (note 8); and reimburses the company for support services (note 6.) At the end of the year, the company owed the Trust £20,155 (note 13.) Directors of Global Justice Now Trust do not participate in decisions relating to these transactions.

Two of the directors during the year, Asad Rehman and Jean Blaylock, were employees of War on Want. During the year the company carried out some joint campaign work with War on Want, each re-imbursing the other for some shared costs. Neither director participated in decisions relating to these transactions.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

One director during the year, Jean Blaylock, and the director Nick Dearden were directors of TJM (Trade Justice Movement.) During the year the company paid affiliations fees of £2,000 to TJM, and TJM paid the company £2,400 for rent of office space. The company received a £19,313 share of a grant managed by TJM from OSF. Jean Blaylock did not participate in decisions relating to these transactions while she was a director of TJM.

The director, Nick Dearden, represents Global Justice Now as a member of the national committee of AEIP (Another Europe Is Possible.) During the year AEIP paid the company for office space and administration services; the company managed some transactions for AEIP; and AEIP and the company were joint recipients of grants for campaigns.

10. COMPANY PENSION SCHEME

The Group Pension Plan is a defined contribution scheme. At the year end, contributions of £14,466 (2018 - £13,390) were outstanding.

11. TANGIBLE FIXED ASSETS

	Computers £	Furniture & Equipment £	Total £
Cost			
At 1 January 2019	7,392	5,613	13,005
Additions	7,872	-	7,872
At 31 December 2019	<u>15,264</u>	<u>5,613</u>	<u>20,877</u>
Depreciation			
At 1 January 2019	7,392	5,613	13,005
Charge for the year	1,574	-	1,574
At 31 December 2019	<u>8,966</u>	<u>5,613</u>	<u>14,579</u>
Net book value			
At 31 December 2018	£ Nil	£ Nil	£ Nil
At 31 December 2019	<u>£ 6,298</u>	<u>£ Nil</u>	<u>£ 6,298</u>

12. DEBTORS

	2019 £	2018 £
Amount due from Global Justice Now Trust	-	27,357
Prepayments and accrued income	128,508	63,922
Sundry Debtors	7,924	4,800
	<u>£ 136,432</u>	<u>£ 96,079</u>

The amount owed by Global Justice Now Trust at the previous year end was the balance on the current account between the Company and the Trust, resulting from transactional agreements between the organisations. This varies throughout the year depending on transactions incurred in one organisation on behalf of the other and does not represent a loan between the Company and the Trust.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2019	2018
	£	£
Amount due to Global Justice Now Trust	20,155	-
Deferred income	10,570	-
Corporation tax	134	96
Pensions	14,466	13,390
Social security and other taxes	21,966	23,438
Trade Creditors	8,609	7,819
Accruals	20,258	13,858
	£ 96,158	£ 58,601

The amount owed to Global Justice Now Trust at the end of the year was the balance on the current account between the Company and the Trust, resulting from transactional agreements between the organisations. This varies throughout the year depending on transactions incurred in one organisation on behalf of the other and does not represent a loan between the Company and the Trust.

Deferred income represents a payment made to the Company in advance for expenditure to be made on behalf of another organisation in 2020.

	2019	2018
	£	£
Deferred income:		
Balance at 1 January 2019	-	-
Amount deferred in the year	10,570	-
Amount released to incoming resources	-	-
Balance at 31 December 2019	£ 10,570	£ Nil

14. FINANCIAL INSTRUMENTS	2019	2018
	£	£
Cash at bank and in hand	194,693	257,589
Financial assets that are debt instruments measured at amortised cost		
Amount due from Global Justice Now Trust	-	27,357
Other debtors	136,432	68,722
Financial liabilities measured at amortised cost		
Amount due to Global Justice Now Trust	20,155	-
Pensions	14,466	13,390
Trade Creditors	8,609	7,819
Accruals	20,258	13,858

15. LIMITED LIABILITY STATUS

The liability of the members in the event of a winding up is limited to £1 each. At the balance sheet date there were 6,261 members.

16. CORPORATION TAX

Corporation tax payable of £134 (2018 - £96) is due on interest receivable and other taxable income at a rate of 19% (2018 - 19%)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
RESTRICTED FUNDS					
Global Justice Now Trust	-	626,195	(626,195)	-	-
Unison Scotland	-	5,000	(4,378)	-	622
SCVO	-	7,135	(7,135)	-	-
Crowdfunding appeals	-	6,836	(2,170)	-	4,666
Joseph Rowntree Reform Trust	4,571	-	(4,129)	-	442
SumOfUs	-	1,000	(757)	-	243
Open Society Policy Centre	60,608	66,740	(83,575)	-	43,773
Open Society Policy Centre via TJM	-	19,313	-	-	19,313
Isvara Foundation	35,214	89,366	(117,075)	-	7,505
Isvara Sub-grants	8,671	17,324	(22,560)	-	3,435
Total Restricted Funds	109,064	838,909	(867,974)	-	79,999
UNRESTRICTED FUNDS					
General reserve	186,003	372,039	(396,776)	-	161,266
Total Unrestricted Funds	186,003	372,039	(396,776)	-	161,266
TOTAL FUNDS	£ 295,067	£ 1,210,948	£ (1,264,750)	£ Nil	£ 241,265

The full amounts of restricted grants from Global Justice Now Trust were spent during the year in line with the original grant conditions.

Unison Scotland gave a grant of £5,000 in 2019 for work on trade campaigns in Scotland. £4,378 was spent in 2019, and the balance of £622 will be spent in line with the project's objectives in 2020.

In 2018 the Scottish Council for Voluntary Organisations (SCVO) provided funding for one year for an events and communications assistant post under their "Community Jobs Scotland" programme, with funding continuing into 2019. Funding for a further one-year post was agreed in 2019, with funding continuing into 2020. (In both cases, a small extra salary cost was funded from unrestricted income.)

Two crowdfunding appeals for campaigns work on trade and related ISDS (Investor-state dispute settlement) raised £6,836 during the year. £2,170 was spent during the year, and the balances will be spent in 2020.

£4,571 of funding from the Joseph Rowntree Reform Trust (JRRT) granted to Global Justice Now and Another Europe Is Possible (AEIP) in 2018 was unspent at the end of 2018. £4,129 was spent in 2019, with the balance of £442 available in 2020.

SumOfUs granted £1,000 in 2019 for work on the ISDS (Investor-state dispute settlement) coalition website. £757 was spent in the year, with the balance of £243 to be spent in 2020.

Near the end of 2018, OSPC (the Open Society Policy Centre) granted \$US170,000 for work over 18 months on transforming the pharmaceuticals system, aid for public healthcare and education, and trade policies to protect public healthcare, payable in two tranches. £5,730 was spent in December 2018, and a further £83,575 in 2019, with the balance of £43,773 to be spent in line with the project objectives in 2020.

The grant from OSPC for work on trade, coordinated by TJM (the Trade Justice Movement) for work together with TJM and War on Want in 2020 and 2021 was approved in late 2019. The full amount of the grant is planned to be spent over 2020 and 2021.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

In 2018 Isvara Foundation granted £176,712 towards work on migration, pharmaceuticals and corporate power, trade, and aid; as well as activism and communications. £35,214 remained unspent at the end of 2018, and was fully utilised in line with the project's objectives in 2019. A further sum of £89,366 was granted in 2019 for work on trade, pharmaceuticals and corporate power, as well as activism and communications. Of that, £81,861 was spent during the year, with the balance of £7,505 to be spent in full during 2020.

In 2018 £69,998 was received from Isvara Foundation restricted to sub-grants to other organisations for projects of shared interest. two were paid in full, and 80% of the value of three other grants was paid over during the year, with the £8,671 balances paid in 2019 on satisfactory completion of the projects. A further £17,234 for two sub-grants was received in 2019, with the first 80% paid during the year. £3,345, representing the 20% balances of two projects, is available for payment on satisfactory completion of the projects in 2020.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted General Reserve 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Tangible fixed assets	6,298	-	6,298
Net current assets	154,968	79,999	234,967
	<u>£ 161,266</u>	<u>£ 79,999</u>	<u>£ 241,265</u>

Comparative Figures For The Prior Year 2018

	Unrestricted General Reserve 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Tangible fixed assets	-	-	-
Net current assets	186,003	109,064	295,067
	<u>£ 186,003</u>	<u>£ 109,064</u>	<u>£ 295,067</u>

19. OPERATING COMMITMENTS

The Company has an operating lease on its office which expires on 13 August 2021. The quarterly rent payable is £21,125; rent paid in 2019 was £84,500. The total outstanding cash commitment is £126,750 of which £84,500 is payable within one year, and the balance of £42,250 within 2 to 5 years.

The Company has a rental agreement for two photocopiers. The contract expires on 30 October 2020. The quarterly payment is £374.30; rental paid in 2019 was £1,497. The total outstanding cash commitment, payable within one year, is £1,123

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

20. RESTRICTED AND UNRESTRICTED FUNDS:
COMPARATIVE FIGURES FOR THE PRIOR YEAR 2018

STATEMENT OF FINANCIAL ACTIVITIES	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
INCOME FROM:				
Donations and legacies	2	310,131	1,095,783	1,405,914
Charitable and campaigning activities	3	74,570	-	74,570
TOTAL INCOME		<u>384,701</u>	<u>1,095,783</u>	<u>1,480,484</u>
EXPENDITURE ON:				
Raising funds	4	183,510	-	183,510
Charitable and campaigning activities	5	116,905	1,099,806	1,216,711
Trust support costs	6	60,063	-	60,063
TOTAL EXPENDITURE		<u>360,478</u>	<u>1,099,806</u>	<u>1,460,284</u>
Net income/(expenditure) before tax		24,223	(4,023)	20,200
Transfers between funds	17	(50)	50	-
Corporation tax	16	(96)	-	(96)
NET MOVEMENT IN FUNDS		<u>24,077</u>	<u>(3,973)</u>	<u>20,104</u>
RECONCILIATION OF FUNDS				
TOTAL FUNDS BROUGHT FORWARD		161,926	113,037	274,963
TOTAL FUNDS CARRIED FORWARD		<u>£ 186,003</u>	<u>£ 109,064</u>	<u>£ 295,067</u>

Comparative Figures For The Prior Year 2018

Note 2 : Donations And Legacies

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Regular giving donations from individuals	199,524	-	199,524
Other donations from individuals	88,747	7,210	95,957
Networks	840	-	840
Global Justice Now Trust	-	615,526	615,526
Isvara Foundation main grant	-	176,712	176,712
Isvara Foundation sub-grants	-	69,998	69,998
Grants and donations from other trusts and foundations	21,020	226,337	247,357
	<u>310,131</u>	<u>1,095,783</u>	<u>1,405,914</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

Comparative Figures For The Prior Year 2018

Note 3 : Income From Charitable And Campaigning Activities

	<i>Unrestricted Funds 2018 £</i>	<i>Restricted Funds 2018 £</i>	<i>Total Funds 2018 £</i>
Events income	611	-	611
Interest receivable	464	-	464
Trust support income	60,063	-	60,063
Other incoming resources	13,432	-	13,432
	<u>74,570</u>	<u>-</u>	<u>74,570</u>

Comparative Figures For The Prior Year 2018

Note 4 : Fundraising Costs

	<i>Unrestricted Funds 2018 £</i>	<i>Restricted Funds 2018 £</i>	<i>Total Funds 2018 £</i>
Direct fundraising costs	52,413	-	52,413
Staff costs	105,403	-	105,403
Allocation of support costs	25,694	-	25,694
	<u>£ 183,510</u>	<u>£ Nil</u>	<u>£ 183,510</u>

Comparative Figures For The Prior Year 2018

Note 5 : Charitable And Campaigning Expenditure

	<i>Unrestricted Funds 2018 £</i>	<i>Restricted Funds 2018 £</i>	<i>Total Funds 2018 £</i>
Campaigns & policy direct costs	67,227	165,169	232,396
Grants to partners	-	67,350	67,350
Staff costs	36,206	701,104	737,310
Allocation of support costs	13,472	166,183	179,655
	<u>£ 116,905</u>	<u>£ 1,099,806</u>	<u>£ 1,216,711</u>

Comparative Figures For The Prior Year 2018

Note 6 : Trust Support Costs

	<i>Unrestricted Funds 2018 £</i>	<i>Restricted Funds 2018 £</i>	<i>Total Funds 2018 £</i>
Allocation of support costs	35,875	-	33,660
Allocation of support staff costs	26,266	-	26,403
	<u>£ 62,141</u>	<u>£ Nil</u>	<u>£ 60,063</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

Comparative Figures For The Prior Year 2018

Note 17 : Statement Of Funds

	<i>Brought Forward</i> £	<i>Incoming Resources</i> £	<i>Resources Expended</i> £	<i>Transfers and investment gains/(losses)</i> £	<i>Carried Forward</i> £
RESTRICTED FUNDS					
Global Justice Now Trust	-	615,526	(615,526)	-	-
Unison Scotland	5,000	-	(5,000)	-	-
SCVO	-	9,400	(9,400)	-	-
Crowdfunding appeals	-	5,810	(5,810)	-	-
Joseph Rowntree Reform Trust	6,429	75,000	(76,858)	-	4,571
JMG Foundation	1,604	-	(1,604)	-	-
JMG Foundation	37,500	-	(37,500)	-	-
Roger Manser	1,326	-	(1,326)	-	-
Demand the Impossible	-	734	(734)	-	-
Open Society Policy Centre	-	74,865	(74,865)	-	-
Open Society Policy Centre	-	66,338	(5,730)	-	60,608
Lush	-	1,400	(1,400)	-	-
Isvara Foundation	55,205	176,712	(196,703)	-	35,214
Isvara Sub-grants	5,973	69,998	(67,350)	50	8,671
Total Restricted Funds	113,037	1,095,783	(1,099,806)	50	109,064
UNRESTRICTED FUNDS					
General reserve	129,254	384,701	(360,574)	32,622	186,003
Designated fund:					
Investment reserve	32,672	-	-	(32,672)	-
Total Unrestricted Funds	161,926	384,701	(360,574)	(50)	186,003
TOTAL FUNDS	£ 274,963	£ 1,480,484	£ (1,460,380)	£ Nil	£ 295,067