It's a Penalty

England & Wales · Charity number 1161848

Details

Other names	HAPPY CHILD INTERNATIONAL FOUNDATION, HCIF, It's a Penalty
Status	Registered
Legal form	CIO
Registered	2015-05-27
Register	View on the Charity Commission register

Contact

Address	Its a Penalty Leatherhead Institute 67 High Street Leatherhead KT22 8AH
Phone	01372375848
Email	hello@itsapenalty.org
Website	www.itsapenalty.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) THE PRESERVATION OF HEALTH OF CHILDREN AND YOUNG PEOPLE AROUND THE WORLD BY PROTECTING THEM FROM SEXUAL AND OTHER EXPLOITATION.(2) THE RELIEF OF POVERTY OF CHILDREN AND YOUNG PEOPLE AROUND THE WORLD BY THE PROVISION OF FUNDS AND SERVICES TO RELIEVE THE EFFECTS OF POVERTY.

Activities: FUNDRAISING TO PROTECT CHILDREN FROM EXPLOITATION, ABUSE AND/OR ALLEVIATING CHILD POVERTY IN CITIES HOSTING SPORTING EVENTS AND ELSEWHERE;GRANTS TO CHARITABLE ORGANISATIONS IN CITIES HOSTING SPORTING EVENTS AND ELSEWHERE;CAMPAIGN AGAINST CHILD EXPLOITATION CAMPAIGN FOR THE ENACTMENT, STRENGTHENING AND ENFORCEMENT OF LEGISLATION TO PROTECT CHILDREN FROM SEXUAL EXPLOITATION GLOBALLY.

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Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Australia
- Hong Kong
- Japan
- South Korea
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,117,775	£943,834	£195,402	2
2024-09-30	£536,650	£548,575	£21,461	2
2023-09-30	£520,322	£486,936	£33,386	2
2022-09-30	£746,222	£723,557	£64,307	1
2021-09-30	£938,027	£910,387	£41,642	1
2020-09-30	£1,028,636	£1,054,240	£14,002	1

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Trustees

Name	Role	Appointed
Cameron Watson		2024-07-02
Christianne Clare Williamson		2025-06-01
Elizabeth McMahon		2023-10-03
Ewen McAlpine		2015-06-01
Isabel Falkenberg		2024-07-02
KATHERINE PENELOPE CORICH MA		2015-06-01
Mehr Makhdoom Malik		2024-07-02
Rachel Aron		2024-07-02

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It's a Penalty

England & Wales - Charity number 1161848

Accounts

Docusign Envelope ID: 38C232D0-A647-8C62-8060-6508280D31B5

IT'S A PENALTY

(Formerly HAPPY CHILD INTERNATIONAL FOUNDATION)
(A Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

Charity No: 1161848

Docusign Envelope ID: 38C232D0-A647-8C62-8060-6508280D31B5

IT'S A PENALTY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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Reference and Administrative Information

Registered Charity Number

1161848

Trustees

The Trustees serving during the period were as follows:

K Corich
C Williamson
E McAlpine
E McMahon
R Aron
I Falkenberg
M Malik
C Watson

Management

S De Carvalho MBE

Principal office

Leatherhead Institute
67 High Street
Leatherhead
KT22 8AH

Independent Examiner

Mr S Robinson
Chartered Accountant
The Pinnacle
170 Midsummer Boulevard
Milton Keynes
MK9 1BP

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Report of the Trustees

The Trustees present their Annual Report and financial statements of the Charitable Incorporated Organisation for the period ended 31 December 2025. The financial statements comply with the Charities Act 2011, the Trust's Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Charitable status

It's a Penalty is a Charitable Incorporated Organisation (CIO) governed by its constitution and has charitable status under the Charities Commission Association, Charity Number; 1161848. The CIO was recognised by the Charity Commission on 27 May 2015.

Organisation structure

The Trustees assume responsibility for the overall management of the CIO. Day-to-day management is delegated to the Senior Management Team and Sarah De Carvalho is the Chief Executive Officer.

The Board of Trustees meets six times each year to discuss current and future projects and to approve decisions such as the appointment of new Trustees and the remuneration of the one key management employee.

Trustee Recruitment and Appointment

The Trustees were recruited with complementary skills and experience in mind from the corporate, public and third sectors. Each bring a contribution of global networking, strategic management, marketing, international development, accountancy. New Trustees are recruited by advertisement and/or recommendation by existing Trustees or the CEO.

Trustee Induction and Training

When recruiting new Trustees, the Board ensures that such candidates fully understand the Charity's purposes and aims and possess the necessary skills to carry out their responsibilities.

Risk Management

The Trustees accept that the management of risk is ultimately their responsibility and, having examined the major strategic, business and operational risks which the CIO faces, confirm that appropriate control systems have been established to mitigate such risks, as far as is possible.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

Change of accounting reference date

During the current period, the Charity has changed its accounting reference date. The financial year end has been extended from 30 September 2025 to 31 December 2025.

As a result, the current financial period covers the extended period from 1 October 2024 to 31 December 2025. Comparative figures remain unchanged and relate to the year ended 30 September 2024.

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Objectives, Activities and Performance for the Public Benefit

The CIO was established to preserve the health of children and young people around the world by protecting them from sexual and other exploitation and the relief of poverty of children and young people around the world by the provision of funds and services to relieve the effects of poverty.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing the CIO's aims and objectives.

In pursuit of its aims and objectives, the CIO seeks to fundraise to protect children from exploitation, abuse and/or alleviating child poverty in cities hosting sporting events and elsewhere; grants to charitable organisations in cities hosting sporting events and elsewhere; campaign against child exploitation campaign for the enactment, strengthening and enforcement of legislation to protect children from sexual exploitation globally.

Summary of activities

It's a Penalty is a UK-based Non-Governmental Organisation (NGO) with a global reach, working to end abuse, exploitation and human trafficking through large-scale awareness-raising campaigns, advocacy for legal and systems reform, education and capacity-building initiatives, and strategic partnerships across sport, travel, hospitality and civil society.

Campaigns

Each It's a Penalty campaign harnesses the global reach of major sporting events to raise awareness of abuse, exploitation and human trafficking, increase public understanding of how to recognise and report exploitation, and strengthen prevention and safeguarding efforts locally and internationally.

Super Bowl LIX, New Orleans, USA (January–February 2025)

In advance of Super Bowl LIX in New Orleans, It's a Penalty delivered its eighth Super Bowl human trafficking prevention campaign. Running from January through February 2025, the campaign sought to raise awareness of exploitation and trafficking risks associated with large-scale events, highlight indicators, promote reporting pathways, and support survivor protection efforts.

The campaign which took 9 months to develop including the convening of all key city stakeholders and partnerships for a city wide impact, was delivered in collaboration with a wide range of partners across hospitality, transport, aviation and civil society, and included digital communications, on-the-ground engagement, and targeted awareness materials distributed to residents, visitors and frontline workers.

Impact highlights included:

Survey findings showing that approximately 80% of respondents reported increased awareness of how to recognise and report human trafficking.

Partnership with the National Center for Missing and Exploited Children, contributing to the recovery and safeguarding of missing and exploited children during the campaign period.

Campaign film distribution through airline partners American Airlines, Southwest Airlines and British Airways, reaching millions of passengers globally.

The campaign generated an estimated 235 million impressions through press coverage, social media, and on-the-ground media placements across New Orleans.

UEFA Women's EURO 2025, Switzerland (June–August 2025)

During the UEFA Women's EURO 2025 tournament, It's a Penalty delivered a coordinated, multilingual human trafficking awareness and prevention campaign across Switzerland and selected European transport hubs.

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Over 12 months the campaign leveraged partnerships with airlines, hotels, travel platforms, transport providers, local European and Swiss NGOs, and elite women footballers to disseminate information on exploitation risks, indicators of trafficking and reporting mechanisms to international audiences.

Impact highlights included:

Post-campaign survey data indicating increased awareness of human trafficking among more than 70% of respondents, and increased confidence to act or report suspected cases among over 80% of respondents.

Campaign messaging displayed on partner airlines KLM and British Airways, and across public transport networks and travel hubs in Switzerland, reaching hundreds of thousands of people.

Distribution of awareness materials to accommodation and travel partners, extending reach across Europe - Booking.com distributed campaign information to 240,000 accommodation partners and hosted a training webinar to strengthen detection and reporting; Accor Hotels engaged staff and guests across all Swiss hotels; 311 multilingual posters across Switzerland reached more than 862,000 people.

Engagement of professional women footballers as campaign ambassadors to amplify safeguarding messages - Seraina Piubel (Switzerland), Melvine Malard (France), Jill Roord (Netherlands), Jess Fishlock (Wales), Mary Earps (England), Leila Ouahabi (Spain), and Celin Bizet Ildhusøy (Norway).

Consultancy and Training

Throughout 2024 and 2025, It's a Penalty continued to expand its consultancy and training services focused on modern slavery, human trafficking and safeguarding. These services support organisations to strengthen governance, improve compliance with modern slavery legislation, and build internal capacity to identify, prevent and respond to exploitation risks.

CommonProtect: Advocacy and Systems Change

CommonProtect is It's a Penalty's advocacy programme focused on strengthening legal frameworks and systems to protect children from sexual exploitation and abuse (CSEA) across the Commonwealth.

<u>CHOGM-related advocacy and Commonwealth engagement (2024–2025)</u>

During the reporting period, CommonProtect prioritised advocacy linked to Commonwealth processes and outcomes, including engagement around the Commonwealth Heads of Government Meeting (CHOGM) held in October 2025 in Samoa and follow-up actions.

Activities included:

Continued collaboration with Commonwealth civil society networks and partners to advance child protection priorities and promote implementation of Commonwealth commitments.

Organisation of side events at CHOGM, focusing on child protection, exploitation, modern slavery and emerging risks.

Engagement with Commonwealth institutions, legal experts and civil society organisations to support coordinated approaches to child safeguarding and exploitation prevention.

<u>Strategic focus on birth registration (2025)</u>

In 2025, CommonProtect strengthened its strategic focus on birth registration as a foundational child protection measure. Advocacy work highlighted the role of universal birth registration in safeguarding children's rights, preventing exploitation, and supporting access to justice and services across the Commonwealth.

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This work included participation in international policy discussions and publication of thought leadership linking birth registration to long-term protection from abuse and exploitation.

Online child sexual exploitation and abuse (OCSEA)

In November 2025, CommonProtect marked the International Day for the Prevention and Healing from Child Sexual Exploitation, Abuse and Violence by highlighting the growing risks of online child sexual exploitation and abuse. Advocacy activities focused on raising awareness of emerging online harms, including grooming and technology-facilitated abuse, and calling for strengthened legal frameworks, cross-border cooperation and child-centred digital safety measures across the Commonwealth. The strategic focus on this rapidly developing issue across the Commonwealth will continue as a key part of CommonProtect's advocacy in the upcoming year.

Organisational Development and Continued Impact
Across the period September 2024 to December 2025, It's a Penalty continued to strengthen partnerships with international organisations, governments, private sector partners and civil society to extend the reach and effectiveness of its campaigns, advocacy and training activities for the Super Bowl San Francisco 2026 campaign, the World Cup Campaign in Mexico, Canada and US and the Commonwealth Games Glasgow 2026.
Through a combination of global awareness campaigns, targeted advocacy, consultancy services and strategic partnerships, the organisation has continued to contribute to increased public awareness, improved safeguarding practice and strengthened systems to prevent abuse, exploitation and human trafficking worldwide.

Financial Review

Income totalled £1,117,775 (2024: £536,650) and expenditure was £943,834 (2024: £548,575). We are extremely grateful and thankful for both the donations received and the kind support of our volunteers. There was a surplus at the period end of £195,402 (2024: Surplus of £21,461).

The closing cash position at the period end was £78,734, with net cash generated from operations of £71,961. There were no restricted reserves at the period end and the Board is intent in maintaining a healthy level of unrestricted reserves.

Plans for the future

Campaigns
Partnering with the sports industry, travel & tourism and hospitality industry, NGO's and law enforcement to raise awareness and educate about human trafficking, exploitation and abuse in order to prevent it, It's a Penalty will be running campaigns during the following major sporting events:

Super Bowl San Francisco 2026 (February)
FIFA World Cup 2026 – US, Canada and Mexico (June-July)
Commonwealth Games 2026 - Glasgow (July-Aug)
Super Bowl LA 2027
AFCON 2027 in Kenya, Uganda and Tanzania.
Super Bowl Atlanta 2028
Olympics & Paralympics LA 2028

Advocacy – CommonProtect (legal reform for child protection)
Following our successful events at CHOGM in Samoa in October 2024, the team will be taking steps in partnership to improve on child protection throughout the Commonwealth.

Training
It's a Penalty will be developing our bespoke training courses for educating about human trafficking and exploitation for our partners in the travel & tourism and hospitality industry as well as our training for students at Universities.

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Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

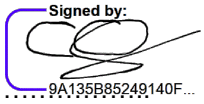
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Reserves policy

As at 31 December 2025, the CIO had no restricted reserves and unrestricted general reserves were £195,402, this is equivalent to three months of salary costs. The Board reviews the cash flow and budgeted spend plan on a monthly basis and was in a positive reserves position as at 31st January 2026.

The Report of the Trustees was approved by written procedure amongst Trustees on 18 May 2026 and signed on their behalf by:



C Williamson

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IT'S A PENALTY
FOR THE PERIOD ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of It's a Penalty (the CIO) for the period ended 31 December 2025.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

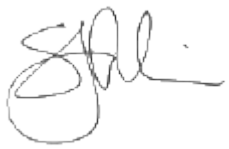
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Robinson FCA
Chartered Accountant
The Pinnacle
170 Midsummer Boulevard
Milton Keynes
MK9 1BP

Date: 19 May 2026

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	Unrestricted General £	Restricted Funds £	Total 15 months ended December 2025 £	Total 12 months ended September 2024 £
Income					
Income from Generated funds					
Donations and grants	**2**	1,117,775	-	1,117,775	536,650
Total Income		1,117,775	-	1,117,775	536,650
Expenditure					
Charitable Activities					
Expenditure on charitable activities	**3**	934,927	-	934,927	533,780
Cost of Raising funds					
Expenditure on raising funds		-	-	-	-
Other Expenditure					
Support costs	**4**	8,907	-	8,907	14,795
Total expenditure		943,834	-	943,834	548,575
Net movement in funds		173,941	-	173,941	(11,925)
Balance at 1 October 2024		21,461	-	21,461	33,386
Balance at 31 December 2025		195,402	-	195,402	21,461

All of the above results are derived from continuing activities.
All gains and losses recognised in the period are included above.

The split of comparative funds is shown in note 12.

The notes on pages 11 to 16 form part of these financial statements.

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IT'S A PENALTY

BALANCE SHEET AS AT PERIOD END

	Notes	31 December 2025		30 September 2024	
		£	£	£	£
Fixed Assets					
Intangible assets			-		-
Current Assets					
Debtors	**6**	130,442		18,691	
Cash at bank and in hand		78,734		6,774	
		208,869		25,465	
Creditors: amounts falling due within one year	**7**	(13,774)		(4,004)	
Net current assets / (liabilities)			195,402		21,461
Net assets			195,402		21,461
Represented by:	**8/9**				
Unrestricted funds			195,402		21,461
Restricted funds			-		-
Total Charity Funds			195,402		21,461

The financial statements were approved by the Trustees on 18 May 2026 and were signed on their behalf by:

Signed by:
Mehr Malik
D24C9149D3FC42B...

Trustee

M Malik

The notes on pages 11 to 16 form part of these financial statements.

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STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED

		15 months ended December 2025	12 months ended September 2024
		£	£
Cash flows from operating activities:			
Net cash generated/(used in) from operations	**11**	71,960	**(34,805)**
Net cash flows		**71,960**	**(34,805)**
Increase/(decrease) in cash and cash equivalents in the year		**71,960**	**(34,805)**
Cash and cash equivalents at beginning of year		6,774	**41,579**
Cash and cash equivalents at end of year		**78,734**	**6,774**

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NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

It's a Penalty meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements cover the period from October 2024 to December 2025 (a period of 15 months). The comparative information covers the period from October 2023 to September 2024 (a period of 12 months). As a result, the comparative amounts are not directly comparable with the amounts reported for the current period

Income

Donations and Grants

Income from donations and grants is included in incoming resources when received. Income is then deferred when a condition which is placed upon the Charity's entitlement to it has not yet been completed.

Donations receivable for the general purposes of the Charity are credited to general unrestricted funds. Donations for purposes restricted by the wishes of the donor are taken to restricted funds.

Intangible income in the form of valuable good or services donated to the Charity at some actual expense to the donor are included in the Statement of Financial Activities when the benefit is quantifiable and measurable.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Intangible Assets and Amortisation

Intangible assets are stated at cost less accumulated amortisation and any accumulated impairment losses. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website Development	3 years straight line

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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Restricted funds comprise funds donated for specific purposes. The aim and use of each fund is set out in the notes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the mitigating actions that can be taken to control costs and the ability of the Charity to borrow or fundraise for additional funds, that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and grants

	15 months ended December 2025	12 months ended September 2024
	£	£
Institutional income	1,117,775	314,510
Other income	-	222,140
	1,117,775	536,650

Total Income from donations and grants was £1,117,775 (2024: £536,650) of which £nil (2024: £38,258) was restricted.

Other income includes £nil (2024: £58,727) relating to donations in kind principally provided for professional services contributing to advancing our advocacy agenda.

Included within institutional income is an amount of £499,536 (2024: £38,258) relating to donations in kind received by the Charity.

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3. Expenditure on charitable activities

It's a Penalty Campaign	Unrestricted £	Restricted £	15 months ended December 2025 £	12 months ended September 2024 £
Salaries & NI	148,684	-	148,684	121,121
Consultants	205,438	-	205,438	125,289
Design & Artwork	-	-	-	24,677
Website	7,033	-	7,033	2,541
Promotion	213,293	-	213,293	126,990
Social Media Development	-	-	-	10,413
Filming & Production	16,612	-	16,612	33,239
Travel & Accommodation	322,509	-	322,509	18,450
Legal Expenses	-	-	-	58,727
Charitable Donations	270	-	270	9,239
Subscriptions	1,415	-	1,415	355
Telephone & Internet	735	-	735	499
Bank Fees	1,151	-	1,151	567
Printing & Stationery	3,388	-	3,388	917
Currency gain/(loss)	11,071	-	11,071	756
Gifts	1,015	-	1,015	567
Interest Paid	200	-	200	917
Postage, Freight & Courier	13	-	13	-
Staff Training	2,100	-	2,100	756
Total	934,927	-	934,927	533,780

Expenditure includes £nil (2024: £58,727) relating to donations in kind for professional services contributing to advancing our advocacy agenda.

4. Other Expenditure

Support Costs	Unrestricted £	Restricted £	15 months ended December 2025 £	12 months ended September 2024 £
Accountancy	4,500	-	4,500	11,280
Travel & Refreshments	-	-	-	-
Other Costs	740	-	740	457
Independent Examiner's Fee	3,667	-	3,667	3,058
	8,907	-	8,907	14,795

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5. Staff numbers and expenses

There was no Trustees' remuneration during the financial period and trustee expenditure of £nil was reimbursed (2024: £nil).

The average number of persons employed by the CIO during the year was:

	15 months ended December 2025	12 months ended September 2024
Average staff headcount	2	2

Staff costs	**£**	**£**
Wages and salaries	136,578	109,407
Social security costs	6,955	7,588
Pension	5,151	4,126
	148,684	121,121

One employee's emoluments exceeded £60,000 as disclosed below:	**£**	**£**
Salary	93,750	77,500
Social security costs	12,422	5,746
Pension	3,750	3,100
	109,922	86,346

6. Debtors

	15 months ended December 2025	12 months ended September 2024
	£	**£**
Trade Debtors	126,187	13,135
Other Debtors	3,621	-
Prepayments	634	5,556
Total	130,442	18,691

7. Creditors: amounts falling due within one year

	15 months ended December 2025 £	12 months ended September 2024 £
Trade Creditors	-	3,058
Taxation and Social Security	4,570	646
Accruals	9,204	300
Total	13,774	4,004

Docusign Envelope ID: 38C232D0-A647-8C62-8060-6508280D31B5

8. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 15 months ended December 2025 £	Total 12 months ended September 2024 £
Fund balances at 31 December 2025 are represented by:				
Current assets	209,176	-	209,176	25,465
Creditors due within one year	(13,774)	-	(13,774)	(4,004)
	195,402	-	195,402	21,461

9. Analysis of charitable funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Brought forward at 30 September 2024	21,461	-	21,461
Income	1,117,775	-	1,117,775
Expenditure	(943,834)	-	(943,834)
Transfers	-	-	-
Balance at 31 December 2025	**195,402**	**-**	**195,402**

10. Related parties

It's a Penalty received £19,180 (2024 - £21,600) in donations from Sysdoc Ltd in which K Corich is a director.

11. Cash flows from operating activities

	15 months ended December 2025 £	12 months ended September 2024 £
Net income for the year	173,941	(11,925)
Adjustments for:		
(Increase)/ decrease in debtors	(111,751)	(18,691)
Increase/(decrease) in creditors	9,770	(4,189)
Net cash (used in)/provided by operating activities	71,960	(34,805)

Docusign Envelope ID: 38C232D0-A647-8C62-8060-6508280D31B5

12. Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total 12 months ended September 2024
	£	£	£
Income			
Income from Generated funds			
Donations and grants	498,392	38,258	536,650
Total Income	498,392	38,258	536,650
Expenditure			
Charitable Activities			
Expenditure on charitable activities	495,522	38,258	533,780
Other Expenditure			
Support costs	14,795	-	14,795
Total expenditure	510,317	38,258	548,575
Net movement in funds	(11,925)	-	173,941
Balance at 1 October 2023	33,386	-	33,386
Balance at 30 September 2024	21,461	-	21,461

It's a Penalty

England & Wales - Charity number 1161848

Accounts

IT'S A PENALTY

(Formerly HAPPY CHILD INTERNATIONAL FOUNDATION)
(A Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Charity No: 1161848

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Reference and Administrative Information

Registered Charity Number

1161848

Trustees

The Trustees serving during the year and since the year end were as follows:

K Corich	
C Williamson	
E McAlpine	
C McLellan	Resigned 3rd October 2023
A Akintoye	Resigned 14th September 2024
E McMahon	
R Aron	Appointed 2nd July 2024
I Falkenberg	Appointed 2nd July 2024
M Malik	Appointed 2nd July 2024
C Watson	Appointed 2nd July 2024

Management

S De Carvalho MBE

Principal office

Leatherhead Institute
67 High Street
Leatherhead
KT22 8AH

Independent Examiner

Mr S Robinson
Chartered Accountant
The Pinnacle
170 Midsummer Boulevard
Milton Keynes
MK9 1BP

Bankers

Santander
Customer Service Centre
Bootle
Merseyside
L30 4GB

Report of the Trustees

The Trustees present their Annual Report and financial statements of the Charitable Incorporated Organisation for the year ended 30 September 2024. The financial statements comply with the Charities Act 2011, the Trust's Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Charitable status

It's a Penalty is a Charitable Incorporated Organisation (CIO) governed by its constitution and has charitable status under the Charities Commission Association, Charity Number; 1161848. The CIO was recognised by the Charity Commission on 27 May 2015.

Organisation structure

The Trustees assume responsibility for the overall management of the CIO. Day-to-day management is delegated to the Senior Management Team and Sarah De Carvalho is the Chief Executive Officer.

The Board of Trustees meets six times each year to discuss current and future projects and to approve decisions such as the appointment of new Trustees and the remuneration of the one key management employee.

Trustee Recruitment and Appointment

The Trustees were recruited with complementary skills and experience in mind from the corporate, public and third sectors. Each bring a contribution of global networking, strategic management, marketing, international development, accountancy. New Trustees are recruited by advertisement and/or recommendation by existing Trustees or the CEO.

Trustee Induction and Training

When recruiting new Trustees, the Board ensures that such candidates fully understand the Charity's purposes and aims and possess the necessary skills to carry out their responsibilities.

Risk Management

The Trustees accept that the management of risk is ultimately their responsibility and, having examined the major strategic, business and operational risks which the CIO faces, confirm that appropriate control systems have been established to mitigate such risks, as far as is possible.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, and changes are made based on factors such as changes in comparable average earnings and the financial position of the charity.

Objectives, Activities and Performance for the Public Benefit

The CIO was established to preserve the health of children and young people around the world by protecting them from sexual and other exploitation and the relief of poverty of children and young people around the world by the provision of funds and services to relieve the effects of poverty.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing the CIO's aims and objectives.

In pursuit of its aims and objectives, the CIO seeks to fundraise to protect children from exploitation, abuse and/or alleviating child poverty in cities hosting sporting events and elsewhere; grants to charitable organisations in cities hosting sporting events and elsewhere; campaign against child exploitation

campaign for the enactment, strengthening and enforcement of legislation to protect children from sexual exploitation globally.

Summary of activities

It's a Penalty is a UK-based NGO with a global output, focused on ending abuse, exploitation and human trafficking worldwide through awareness-raising campaigns, advocacy for legal reform, educational programmes and youth empowerment.

Campaigns

Each It's a Penalty Campaign harnesses the power of sport to prevent abuse, exploitation and human trafficking on a global scale, positioning each major sporting event as a platform for worldwide action and change.

Pacific Games Solomon Islands (November-December 2023)
In collaboration with UNICEF Pacific, the Solomon Islands National Institute of Sports (SINIS), the Solomon Islands Government, and the 2023 Pacific Games Organizing Committee, It's a Penalty's 2023 Pacific Games Campaign launched in the Solomon Islands during November-December 2023 to #KeepKidsSafe. The campaign aimed to address child protection issues, particularly the sexual exploitation and abuse of children in sports settings. Other collaborators included Solomon Airlines, Fexco, British HC in Solomon Islands, Brisbane Airport, Salvation Army Solomon Islands and International Safeguards for Children in Sport.

- In total, the Pacific Games campaign had a potential reach of 805,710 in the Pacific and worldwide.
- 600,474 people reached by It's a Penalty's informative posts on social media, through targeted Meta ads directed at audiences in 16 Pacific countries.
- Campaign posters on giant screens throughout Brisbane Airport had a potential reach of 107,991, reaching passengers travelling to the Pacific Games and beyond.
- 840 campaign posters were distributed by Fexco at their currency exchange stores in Honiara, in-flight on Solomon Airlines flights, and by their teams at the Pacific Games booths - 16,000+ potential reach.
- 1000+ calls were made to the Seif Ples child helpline during the campaign.
- UNICEF Pacific capacity-building training with Seif Ples helpline and creating a Code of Conduct for the Games that prioritised child safeguarding, and Salvation Army delivering community education sessions on the protection of children from abuse and exploitation.

Las Vegas Super Bowl LVIII (February 2024)
In advance of the Super Bowl in Las Vegas, It's a Penalty launched our seventh Super Bowl campaign to raise awareness about human trafficking, exploitation and abuse, the penalties for offenders, signs to look out for, how to report a suspected case and support available for survivors. Running from the beginning of January through the end of February 2024, the It's a Penalty Las Vegas Campaign, with support from our partners and local NGOs, encouraged millions of people to help prevent modern slavery and protect survivors locally and globally.
Partners for the Las Vegas Campaign included our Headline Partners Wynn Resorts, MGM Resorts International, and Caesars Entertainment; Supporting Partners Las Vegas Raiders, AHLA Foundation, Hilton, IHG Hotels & Resorts, Airbnb, Carlson Family Foundation, and Southwest; Spotlight Partners LVMPD Foundation, LVMPD, and R&R Partners; Friends St Jude's Ranch for Children, Signs of HOPE, Be a S.H.E.R.O Foundation, and The Embracing Project; Participating Airlines British Airways and American Airlines.

Impact highlights include:

- 73% of survey participants said the It's a Penalty campaign increased their awareness of how to report crimes of exploitation and human trafficking.
- 71.5% of survey participants said the campaign increased their confidence or likeliness to report suspected cases of exploitation and human trafficking.

- 13 juvenile victims of Sex Trafficking recovered; 2 sex trafficking a juvenile arrests; 26 luring a child/soliciting a minor online arrests during the campaign.
- 100+ volunteers joined It's a Penalty to pack human trafficking awareness kits and essential kits for survivors.
- With each campaign, It's a Penalty partners with the National Center for Missing and Exploited Children. Due to everyone's efforts and support, we are pleased to say 15 missing children from Las Vegas were found.
- 200+ hotel and resort employees trained by It's a Penalty staff.

Paris Olympics & Paralympics (July-September 2024)
As the world's gaze turned to Paris for the 2024 Olympics and Paralympics, It's a Penalty launched a crucial campaign to inform the public about human trafficking and exploitation, in order to prevent it, in France and globally. Running from the beginning of July through the end of September 2024, the It's a Penalty Paris 2024 Olympics & Paralympics Campaign, with support from our partners and local NGOs, equipped millions of people with awareness of the prevalence of human trafficking, how to spot the signs, and how to safely and effectively report instances of exploitation.
Partners for the Paris Campaign included our Headline Partner Booking.com; Main Partner Accor; Supporting Partners IHG Hotels & Resorts and Sysdoc; Spotlight Partners UK Border Force, Stop the Traffik, Samilia and Blue Heart Campaign; Local Partner Le Collectif 'Ensemble Contre La Traite des Etres Humains'; and Participating Airlines British Airways, Emirates, Cathay Pacific and JetBlue.

Impact highlights include:

- 263.8 million people potentially reached via the campaign through July - September 2024.
- 83% of respondents to a post campaign survey noted increased awareness of human trafficking.
- 72% of respondents to a post campaign survey noted increased knowledge of the signs of human trafficking.
- 82% of respondents to a post campaign survey noted increased awareness of how to find help and report suspected cases of human trafficking and exploitation.
- 76% of respondents to a post campaign survey noted increased confidence or likeliness to report suspected cases of human trafficking and exploitation.
- 75,984 people reach through social media content about the campaign activities, human trafficking and exploitation in Paris, France and across Europe, how to spot the signs and how to safely report.
- During the campaign, our Headline Partner Booking.com shared information about the campaign, including modern slavery indicators, escalation paths and training resources with 75,000 of their partners in France and Belgium across accommodations, cars, rides and flights.
- Our campaign signage was displayed at several key transport hubs in the region, including: London Gatwick, Heathrow Express, Brussels South Charleroi Airport, and UK Border Force at Paris Gare du Nord, London St Pancras International, Lille and Brussels train stations. The posters were also live on Brussels' STBI transport network in Belgium as a result of our collaboration with local Belgium NGO Samilia and the UNODC's Blue Heart Campaign.

CommonProtect
CommonProtect is It's a Penalty's advocacy programme focused on legal reform and systems change in order to protect children from sexual exploitation and abuse (CSEA) throughout the Commonwealth. Throughout 2023/24 several activities have been undertaken as part of CommonProtect, including:

- Collaboration with fellow members of the Commonwealth Children's Interest Group (ComCIG) to advance the implementation of the Kigali Declaration on Child Care and Protection Reform across the Commonwealth and profile child protection issues, including: submitting briefing paper to Commonwealth Youth Ministers ahead of CYMM,
- Developing collaborative partnerships to support advocacy goals with the Commonwealth Secretariat, Commonwealth Human Rights Initiative, Commonwealth Lawyers Association, Commonwealth Network 8.7.
- Producing an extensive Mapping Study and Report on a Roadmap for the implementation of the Kigali Declaration on Child Care and Protection Reform in the Commonwealth, in partnership with ComCIG members and the Commonwealth Secretariat (Social Policy Division).

Report of the Trustees (cont'd)

- Worked with the Commonwealth Lawyers Association and the Rule of Law Division at the Commonwealth Secretariat to put forward a proposal on a potential Child Rights Project to the Commonwealth Law Ministers Meeting in March 2024. The proposal for a Kigali Declaration/child rights project led by the Commonwealth Lawyers Association 'and partners' was noted by Law Ministers and included in their outcome document (para 34). Law Ministers have requested an update at their next meeting, which is how this matter now comes more firmly onto their Agenda going forward.
- Attending key events as advocacy opportunities, including: Commonwealth Education Ministers Meeting (CEMM), and International Youth Day.

Most significantly, CommonProtect's focus this year has been on maximising advocacy opportunities ahead of 2024's Commonwealth Heads of Government Meeting (held in October in Samoa):

- Two official CHOGM side events were successfully proposed to run: the first,a joint side event with the Commonwealth Secretariat and ComCIG members COSW and Hope and Homes, to focus on children and to take forward next steps implementation of the Kigali Declaration on Child Care and Protection Reform; the second, in partnership with the Commonwealth Human Rights Initiative, IOSH, and CTUG, on modern slavery, exploitation and climate change.
- Continued involvement with advocacy networks with a view to developing advocacy Asks for CHOGM (Commonwealth Children's Interest Group; Commonwealth Network 8.7; Commonwealth Consortium for Education; Independent Forum of Commonwealth Organisations).
- Registering attendance at various fora taking place alongside CHOGM in Samoa: Commonwealth People's Forum, Youth Forum and Women's Forum.

Student Ambassador Programme

It's a Penalty's Student Ambassador Programme educates and empowers university students to become ambassadors of change against abuse, exploitation and human trafficking. The programme includes training courses on human trafficking, being an active bystander, consent and planning campaigns. After completing their core training, students are supported by the Student Ambassador Programme team to engage with the community through various activism projects. These include hosting events on campus to educate their peers, promoting responsible procurement, writing and sharing articles, creating educational content for social media, fundraising events and awareness-raising initiatives in their local community.

This year 2023/24 has seen the continued development and rapid rise of the Student Ambassador Programme. As of September 2024, SAP had a total of 407 students enrolled at 67 universities across the UK, with 18 campus leads established. Collective reach from Student Ambassador challenges of about 70,000 so far this year, with particular success through engagement over Student Ambassador produced TikTok content. In January 2024, we also launched the programme in the US at the Rosen College of Hospitality Management in the University of Central Florida.

A key project of SAP has been our collaborative project with the West Midlands Anti Slavery Network, which has involved development of the Programme specifically in the West Midlands region, established a lived experience panel to contribute to anti-slavery and exploitation work in the West Midlands, attending university fairs to increase recruitment and engagement in the region, and developing regional opportunities for students.

As well as the West Midlands project, we have been working to develop a project focused on mitigating risks faced by international students in the UK, particularly regarding exploitation and modern slavery risks. This work, done in partnership with Birmingham City Council and other partners, has involved submitting Freedom of Information Act requests to UK universities to establish an evidence base, connecting with safeguarding staff at universities, and consulting with local partners.

Report of the Trustees (cont'd)

Financial Review

Income totalled £536,650 (2023: £456,015) and expenditure was £548,575 (2023: £486,936). We are extremely grateful and thankful for both the donations received and the kind support of our volunteers. There was a surplus at the year end of £21,461 (2023: £33,386).

The closing cash position at the year-end was £6,774, with net cash used from operations of £34,805. There were no restricted reserves at the year end and the Board is intent in maintaining a healthy level of unrestricted reserves.

Plans for the future

Campaigns
Partnering with the sports industry, travel & tourism and hospitality industry, NGO's and law enforcement to raise awareness and educate about human trafficking, exploitation and abuse in order to prevent it, It's a Penalty will be running campaigns during the following major sporting events:

- Super Bowl New Orleans 2025 (February)
- UEFA Women's Euros 2025 (July)
- Super Bowl San Francisco 2026 (February)
- FIFA World Cup 2026 – US, Canada and Mexico (June-July)
- Commonwealth Games 2026 - Glasgow (July-Aug)

Advocacy – Commonprotect (legal reform for child protection)
Following our successful events at CHOGM in Samoa in October 2024, the team will be taking steps in partnership to improve on child protection throughout the Commonwealth.

Training
It's a Penalty will be developing our bespoke training courses for educating about human trafficking and exploitation for our partners in the travel & tourism and hospitality industry as well as our training for students at Universities.

Reserves policy

As at 30 September 2024, the CIO currently has no restricted reserves and unrestricted general reserves of £21,461, this is equivalent to three months of salary costs. Due to the nature of the campaigns, funding is received and agreed well in advance and there is regular review of the budgeted spend.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial

Report of the Trustees (cont'd)

statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

The Report of the Trustees was approved by written procedure amongst Trustees on 17-01-2025 and signed on their behalf by:

K Corich

.....

K Corich

IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2024

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of It's a Penalty (the CIO) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Robinson FCA
Chartered Accountant
The Pinnacle
170 Midsummer Boulevard
Milton Keynes
MK9 1BP

Date: 20 January 2025

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted General £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Income from Generated funds					
Donations and grants	2	498,392	38,258	536,650	456,015
Total Income		498,392	38,258	536,650	456,015
Expenditure					
Charitable Activities					
Expenditure on charitable activities	3	495,522	38,258	533,780	462,627
Cost of Raising funds					
Expenditure on raising funds		-	-	-	-
Other Expenditure					
Support costs	4	14,795	-	14,795	24,309
Total expenditure		510,317	38,258	548,575	486,936
Net movement in funds		(11,925)	-	(11,925)	(30,921)
Balance at 1 October 2023		33,386	-	33,386	64,307
Balance at 30 September 2024		21,461	-	21,461	33,386

All of the above results are derived from continuing activities.

All gains and losses recognised in the period are included above.

The split of comparative funds is shown in note 13.

The notes on pages 12 to 16 form part of these financial statements.

IT'S A PENALTY

BALANCE SHEET AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Intangible assets	6		-		-
Current Assets					
Debtors	7	18,691		-	
Cash at bank and in hand		6,774		41,579	
		25,465		41,579	
Creditors: amounts falling due within one year	8	(4,004)		(8,193)	
Net current assets / (liabilities)			21,461		33,386
Net assets			21,461		33,386
Represented by:	9/10				
Unrestricted funds			21,461		33,386
Restricted funds					-
Total Charity Funds			21,461		33,386

The financial statements were approved by the Trustees on 17 January 2025 and were signed on their behalf by:

.....
M Malik

Trustee

The notes on pages 12 to 16 form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2024

		2024	2023
		£	£
Cash flows from operating activities:			
Net cash (used in)/generated from operations	12	(34,805)	(34,144)
Net cash flows		**(34,805)**	**(34,144)**
(Decrease)/increase in cash and cash equivalents in the year		**(34,805)**	**(34,144)**
Cash and cash equivalents at beginning of year		41,579	75,723
Cash and cash equivalents at end of year		**6,774**	**41,579**

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

It's a Penalty meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income

Donations and Grants

Income from donations and grants is included in incoming resources when received. Income is then deferred when a condition which is placed upon the Charity's entitlement to it has not yet been completed.

Donations receivable for the general purposes of the Charity are credited to general unrestricted funds. Donations for purposes restricted by the wishes of the donor are taken to restricted funds.

Intangible income in the form of valuable good or services donated to the Charity at some actual expense to the donor are included in the Statement of Financial Activities when the benefit is quantifiable and measurable.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Intangible Assets and Amortisation

Intangible assets are stated at cost less accumulated amortisation and any accumulated impairment losses. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website Development	3 years straight line

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds comprise funds donated for specific purposes. The aim and use of each fund is set out in the notes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the mitigating actions that can be taken to control costs and the ability of the Charity to borrow or fundraise for additional funds, that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and grants

	2024	2023
	£	£
Institutional income	314,510	327,783
Other income	222,140	128,232
	536,650	456,015

Total Income from donations and grants was £536,650 (2023: £456,015) of which £38,258 (2023: £Nil) was restricted.

Other income includes £58,727 (2023: £99,075) relating to donations in kind principally provided for professional services contributing to advancing our advocacy agenda.

Included within institutional income is an amount of £38,258 (2023: £nil) relating to donations in kind received by the Charity.

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

3. Expenditure on charitable activities

It's a Penalty Campaign	Unrestricted £	Restricted £	2024 £	2023 £
Salaries & NI	121,121	-	121,121	129,936
Consultants	125,289	-	125,289	100,564
Design & Artwork	24,677	-	24,677	4,050
Website	2,541	-	2,541	3,144
Promotion	88,732	38,258	126,990	50,108
Social Media Development	10,413	-	10,413	77,617
Filming & Production	33,239	-	33,239	9,850
Travel & Accommodation	18,450	-	18,450	21,156
Legal Expenses	58,727	-	58,727	66,202
Charitable Donations	9,239	-	9,239	-
Subscriptions	355	-	355	-
Telephone & Internet	499	-	499	-
Bank Fees	567	-	567	-
Printing & Stationery	917	-	917	-
Currency gain/(loss)	756	-	756	-
Total	495,522	38,258	533,780	462,627

Expenditure includes £58,727 (2023: £99,075) relating to donations in kind for professional services contributing to advancing our advocacy agenda.

4. Other Expenditure

Support Costs	Unrestricted £	Restricted £	2024 £	2023 £
Accountancy	11,280	-	11,280	10,000
Travel & Refreshments	-	-	-	6,146
Other Costs	457	-	457	5,383
Governance costs				
Independent Examiner's Fee	3,058	-	3,058	2,780
	14,795	-	14,795	24,309

5. Staff numbers and expenses

There was no Trustees' remuneration during the financial year and trustee expenditure of £nil was reimbursed (2023: £nil).

The average number of persons employed by the CIO during the year was:

	2024	2023
Average staff headcount	2	2
Staff costs	£	£
Wages and salaries	109,407	116,875
Social security costs	7,588	8,680
Pension	4,126	4,416
	121,121	129,971

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

5. Staff numbers and expenses (cont'd)

One employee's emoluments exceeded £60,000 as disclosed below:	£	£
Salary	77,500	80,000
Social security costs	5,746	6,207
Pension	3,100	3,200
	86,346	89,407

6. Intangible Assets

	Website £	Total £
Cost		
Brought forward	6,000	6,000
Additions	-	-
Carried forward	**6,000**	**6,000**
Amortisation		
Brought forward	6,000	6,000
Charge for the year	-	-
Carried forward	**6,000**	**6,000**
Carrying value		
At 30 September 2023	-	-
At 30 September 2024	-	-

7. Debtors

	2024 £	2023 £
Trade Debtors	13,135	-
Prepayments	5,556	-
Total	18,691	-

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	3,058	3,780
Taxation and Social Security	646	3,800
Accruals	300	613
Total	4,004	8,193

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fund balances at 30 September 2024 are represented by:				
Tangible fixed assets	-	-	-	-
Current assets	25,465	-	25,465	41,579
Creditors due within one year	(4,004)	-	(4,004)	(8,193)
	21,461	-	21,461	33,386

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

10. Analysis of charitable funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Brought forward at 30 September 2023	33,386	-	33,386
Income	498,392	38,258	536,650
Expenditure	(510,317)	(38,258)	(548,575)
Transfers	-	-	-
Balance at 30 September 2024	**21,461**	**-**	**21,461**

11. Related parties

It's a Penalty received £21,600 (2023 - £12,019) in donations from Sysdoc Ltd in which K Corich is a director.

12. Cash flows from operating activities

	2024	2023
	£	£
Net income for the year	(11,925)	(30,921)
Adjustments for:		
(Increase)/ decrease in debtors	(18,691)	-
Increase/(decrease) in creditors	(4,189)	(3,223)
Net cash (used in)/provided by operating activities	(34,805)	(34,144)

13. Comparative Statement of Financial Activities

	Unrestricted General	Restricted Funds	Total 2023
	£	£	£
Income			
Income from Generated funds			
Donations and grants	456,015		456,015
Total Income	456,015		456,015
Expenditure			
Charitable Activities			
Expenditure on charitable activities	462,627	-	462,627
Other Expenditure			
Support costs	24,309	-	24,309
Total expenditure	486,936	-	486,936
Net movement in funds	(30,921)	-	(30,921)
Balance at 1 October 2022	64,307	-	64,307
Balance at 30 September 2023	**33,386**	**-**	**33,386**

It's a Penalty

England & Wales - Charity number 1161848

Accounts

IT'S A PENALTY

(Formerly HAPPY CHILD INTERNATIONAL FOUNDATION)
(A Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Charity No: 1161848

IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Reference and Administrative Information

Registered Charity Number

1161848

Trustees

The Trustees serving during the year and since the year end were as follows:

C Williamson	
K Corich	
E McAlpine	
C McLellan	
A Akintoye	
L McMahon	Appointed 3rd October 2023
B Patel	Resigned 25th July 2023

Management

SL de Carvalho MBE

Principal office

Leatherhead Institute
67 High Street
Leatherhead
KT22 8AH

Independent Examiner

Mr S Robinson
Chartered Accountant
420 Silbury Boulevard
Central Milton Keynes
MK9 2AF

Bankers

Santander
Customer Service Centre
Bootle
Merseyside
L30 4GB

Report of the Trustees

Trustees Report

The Trustees present their Annual Report and financial statements of the Charitable Incorporated Organisation for the year ended 30 September 2023. The financial statements comply with the Charities Act 2011, the Trust's Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Charitable status

It's a Penalty is a Charitable Incorporated Organisation (CIO) governed by its constitution and has charitable status under the Charities Commission Association, Charity Number; 1161848. The CIO was recognised by the Charity Commission on 27 May 2015.

Organisation structure

The Trustees assume responsibility for the day to day management of the CIO and almost all executive roles are undertaken by the Trustees.

The Board of Trustees meets six times each year to discuss current and future projects and to approve decisions such as the appointment of new Trustees and the remuneration of the one key management employee.

Trustee Recruitment and Appointment

The Trustees were recruited with complementary skills and experience in mind from the corporate, public and third sectors. Each bring a contribution of global networking, strategic management, marketing, international development, accountancy.

Katherine Corich is our Chair. She is founder and Global CEO of Sysdoc. Voted UK New Zealander in 2015, Katherine is a global networker and engages her staff in the work of the campaign. Sysdoc is one of the campaign's partners.

Christianne Williamson is a strategic communications expert currently leading a global DFID-funded campaign to end female genital mutilation. Christianne brings expertise in partnership and resource leveraging, having worked in various international development organisations.

Ewen McAlpine, works for Macaulay Search, and provides executive search services to organisations with just objectives. He is a strong networker providing valuable contacts and introductions in the Third and Commercial sectors.

Report of the Trustees (cont.)

Structure, Governance and Management (cont.)

Colin McLellan is a Chartered Accountant who, prior to retirement, was Finance Director of MJ Gleeson Group plc.

Adeola Akintoye is a member of the Association of Certified Accountants and has a Masters degree in Business Information Technology. She has worked in the International Charity sector in leadership positions including Greenpeace International and is currently Director of Finance in MEDAIR.

Liz McMahon is Managing Director of Madison Muir Group, strategic brand and sponsorship advisors, and a Non-Executive Director and Trustee. She sits on the LTA (Lawn Tennis Association) Judicial Panel for Safeguarding. She is also a published author and speaker on Olympic Games marketing and Brand.

Trustee Induction and Training

When recruiting new Trustees, the Board ensures that such candidates fully understand the Charity's purposes and aims and possess the necessary skills to carry out their responsibilities.

Risk Management

The Trustees accept that the management of risk is ultimately their responsibility and, having examined the major strategic, business and operational risks which the CIO faces, confirm that appropriate control systems have been established to mitigate such risks, as far as is possible.

Objectives, Activities and Performance for the Public Benefit

The CIO was established to preserve the health of children and young people around the world by protecting them from sexual and other exploitation and the relief of poverty of children and young people around the world by the provision of funds and services to relieve the effects of poverty.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing the CIO's aims and objectives.

In pursuit of its aims and objectives, the CIO seeks to fundraise to protect children from exploitation, abuse and/or alleviating child poverty in cities hosting sporting events and elsewhere; grants to charitable organisations in cities hosting sporting events and elsewhere; campaign against child exploitation campaign for the enactment, strengthening and enforcement of legislation to protect children from sexual exploitation globally.

Summary of activities

It's a Penalty is a UK-based NGO with a global output, focused on ending abuse, exploitation and human trafficking worldwide through awareness-raising campaigns, advocacy for legal reform, educational programmes and youth empowerment.

Report of the Trustees (cont.)

CAMPAIGNS

Each It's a Penalty Campaign harnesses the power of sport to prevent abuse, exploitation and human trafficking on a global scale, positioning each major sporting event as a platform for worldwide action and change.

Qatar 2022 World Cup (November 2022)

It's a Penalty and STOP THE TRAFFIK partnered to run a joint digital campaign during the Qatar 2022 World Cup. The campaign had three main aims: perception, protection and prevention. The campaign ran using geo-targeted adverts on social media to reach fans and the general public on-the-ground in Qatar.

In particular, the campaign aimed to communicate directly with fans who are likely to see indicators of exploitation in sectors such as hospitality, transport and security. Additionally, reached fans who may be buying adult services during the tournament and dissuade them from being contributors to the broader modern slavery issue. The campaign materials include information aimed at vulnerable communities, too.

In total, the campaign reached 1,044,257 people in Qatar during the World Cup. Insights showed that 25-34 year olds were more likely to watch the campaign video, and Arabic and English ads had the highest interest. Overall, the campaign had 158,656 unique link clicks (a click-through rate 15x higher than industry average).

Our campaign survey of those who saw the video and ads found that:

- 58% agreed the campaign increased their awareness of exploitation.
- 65% felt the campaign increased their knowledge of how to spot the signs of exploitation.
- 61% acknowledged that their confidence in making a report has increased.
- 45% took preventative action after seeing the campaign.
- 68% confirmed they will start taking preventative action as a result of the campaign.

Arizona Super Bowl LVII (February 2023)

Following a successful campaign last year during the Super Bowl LVI in Los Angeles, the 15th global It's a Penalty Campaign launched ahead of Arizona Super Bowl LVII to bring public awareness, give platform to survivor voices, engage local community, and work with hospitality industry staff to prevent human trafficking, exploitation and abuse.

For this campaign, our Main Partner was Atlas Free; Supporting Partners were Hilton, IHG Hotels & Resorts, Carlson Family Foundation, Airbnb, Southwest \and Motel & Studio 6; Friends were NCMEC, Safe to Compete, Where Hope Lives, AHLA Foundation, UNITY, and WFA Pro. American Airlines and Southwest were the Participating Airlines.

Our NFL and WFA ambassadors included: Markus Golden (Arizona Cardinals), Chatarius 'Tutu' Atwell (Los Angeles Rams), Aaron Rodgers (Green Bay Packers), Jesse Luketa (Arizona Cardinals), Lois Cook (DC Divas), Chante Bonds (Boston Renegades), Andy Dalton (New Orleans Saints), Collette V. Smith (NFLs 1st Black Female Coach), Chris Godwin (Tampa Bay Buccaneers), and Tynequia Roberts (Tampa Bay Inferno).

- In total, the Arizona Campaign's potential reach was 259 million people across all platforms.
- American Airlines showed our 30 sec PSA film in-flight on all screens and their in-flight entertainment app featured on international and national flights during the months of January and February. Southwest Airlines showed the campaign film in-flight on their entertainment app throughout the months of January and February. The campaign film was the second most viewed channel in January. In total, our potential reach on airlines was over 10.5 million passengers.
- On January 24th, 2023, volunteers came together from Where Hope Lives to pack awareness kits that included "Know the Signs" It's a Penalty posters in English and in Spanish, "How to Report" It's a Penalty Posters, wristbands with National Human

- Trafficking Hotline number and Missing Children lists provided by the National Center of Missing and Exploited Children (NCMEC) in the Arizona area. Tangible kits were distributed to over 100 hotels and motels across the Phoenix Metropolitan area. Overall 26 missing children were found from NCMEC's database during the It's a Penalty campaign.
- Hilton facilitated a training session which IAP complemented where 130 staff members from seven Hilton hotels in the Phoenix Area were educated on identifying signs of human trafficking and how to report such incidents to the hotel management.
- For the first time, It's a Penalty was invited to join Southwest Airlines at their employee lounge at Phoenix Sky Harbor International Airport. On January 26, 2023, the It's a Penalty team spent the morning passing out our campaign materials to educate flight attendants, pilots, and in-office staff on the Signs of Human Trafficking and how to report if they suspect human trafficking is taking place. We played our 30 second PSA film throughout the lounge and spoke with employees about their experience with human trafficking and requested they fill out our campaign survey. Our educational materials were distributed to 1,800 flight attendants via the Southwest newsletter.
- On the evening of January 26, 2023, the It's a Penalty team was invited to speak at Airbnb's Host Safety Forum alongside Global Director of Trust and Safety Communications, Ben Breit and a representative from the Arizona Attorney General's Office. The presentation – attended by 100 Phoenix and Scottsdale area hosts – included an overview of our campaign, signs to look out for, anti-trafficking resources, and a Q & A session. Campaign materials were available for hosts to take back to their respective properties.
- During our Arizona Super Bowl human trafficking prevention campaign, we were able to secure an impressive amount of press coverage. In total, we were able to generate 400 pieces of coverage through a combination of earned media and press release pick-up. This coverage was highly impactful, as it had the potential to reach an estimated 249 million people in total, giving our message a broad and powerful reach.

During the Campaign, we surveyed the public to assess the impact that the Campaign made in educating about global issues of trafficking and exploitation, and the signs to look out for to identify a crime:

- 82% reported Campaign increased awareness of the issues of exploitation and human trafficking.
- 74% reported Campaign increased knowledge of the signs of exploitation and human trafficking.
- 81% reported Campaign increased awareness of how to report crimes of exploitation and human trafficking.

<u>KeepKidsSafe - Women's World Cup (July-August 2023)</u>

Ahead of the 2023 Women's World Cup, It's a Penalty launched our 16th global campaign in the hosting countries of Australia and Aotearoa New Zealand.

The aim of the KeepKidsSafe Campaign was to highlight the importance of keeping kids safe, particularly in sport. Public education and awareness campaigns play a vital role in increasing public understanding of child safeguarding and protection from abuse and exploitation. For the KeepKidsSafe Campaign, we were proud to work in partnership with fantastic organisations dedicated to protecting children across the world, in the Pacific region and in the hosting countries of Australia and Aotearoa New Zealand. Supporting Partners included: Carlson Family Foundation, ICMEC Australia, Sysdoc;. Friends included: OFC, Netsafe, In Good Faith Foundation, eSafety Commissioner, Safeguarding Children NZ, This is How We Football, International Safeguards for Children in Sport, Bravehearts, and Child Matters. Participating airlines were Air NZ, British Airways, Cathay Pacific and Emirates; Participating airports were Sydney, Hamilton and Brisbane.

We were delighted to have the support of five international women football stars, including Australian players Kyah Simon and Lydia Williams, as well as New Zealand's Fern Ria Percival, Brazil's Rafaelle Souza and England Lioness Mary Earps, who lent their time and voices to our campaign to help raise awareness via our 30-second campaign film, as well as our informative posters.

- In total, the potential reach of the KeepKidsSafe Campaign was over 10.3 million people on-the-ground in the Pacific and worldwide.
- British Airways, Emirates, Cathay Pacific and Air New Zealand showed the It's a Penalty campaign film in-flight during the KeepKidsSafe Campaign from July-August to a potential audience of 5,402,849 people.
- Informative digital banners were displayed at Brisbane, Sydney and Hamilton Airports throughout July-August possibly reaching 3,753,002 people.
- Throughout the KeepKidsSafe campaign, our digital campaign was key in sharing educational posts about protecting children from abuse and exploitation, ways to report and find help, and safeguarding information. In total, It's a Penalty and our partners reached over 1.1 million on social media.
- One of the key aspects of the Keep Kids Safe campaign was empowering communities to be more aware and able to take action. Our campaign webpage – itsapenalty.org/KeepKidsSafe – contained knowledge and resources educating adults and children about their rights, the signs of abuse, and helplines and reporting mechanisms available to help anyone with concerns about a child or who has experienced abuse. Throughout the campaign, we had 3,800 users visit the informative webpage from countries including Australia, New Zealand, Fiji, Papua New Guinea, Samoa, Solomon Islands, UK, USA and Japan.
- Our partnership with Oceania Football Confederation (OFC) facilitated several awareness-raising activities in OFC member countries in the Pacific during community events and local football tournaments. These activities included displaying banners and posters, showing the campaign film on screens during events, distributing informative flyers to the public, and directing attendees to the campaign's informative webpage on event tickets. As well as these on-the-ground activities, we also reached Pacific audiences with key information through targeted ads on Facebook.

During the Campaign, we surveyed members of the public in the Pacific region to assess the impact that the Campaign had in educating about child abuse and exploitation and the signs to look out for to identify a crime:

- **93%** reported Campaign increased awareness of the issues of the abuse and exploitation of children, particularly in sport.
- **91%** reported Campaign increased knowledge of the signs of child abuse and exploitation.
- **87%** reported Campaign increased awareness of how to find help and report suspected cases of child abuse and exploitation.
- **85%** reported Campaign increased their confidence or likeliness to report suspected cases of child abuse and exploitation, and take steps to keep children safe.

COMMONPROTECT

CommonProtect is It's a Penalty's advocacy programme focused on legal reform and systems change in order to protect children from sexual exploitation and abuse (CSEA) throughout the Commonwealth. Throughout 2022/23 several activities have been undertaken as part of CommonProtect, including:

- To coincide with the International Day for the Elimination of Violence Against Women/Girls (25th November 2022), It's a Penalty published a Policy Brief examining

- the prevention and elimination of CEFM in the Commonwealth, in collaboration with the Commonwealth Lawyers Association. The Policy Brief, produced as part of the CommonProtect initiative, provides an overview of the issue of CEFM in the Commonwealth, a summary of the advocacy and political efforts undertaken to-date by Commonwealth actors to address CEFM, provides an overview of the legal context, and makes recommendations for action going forward.
- Developing work with the Commonwealth Children's Interest Group (ComCIG) to highlight children's issues in Commonwealth spaces, including aligning work to take forward the Kigali Declaration on Child Care and Protection Reform.
- On 23 February 2023, the Commonwealth Secretariat's Social Development Division and civil society organisations, including It's a Penalty, organised a roundtable discussion to convene key stakeholders to discuss how to effectively implement the Declaration. The roundtable aimed to encourage collective action and knowledge sharing across the Commonwealth. In the Declaration, leaders stressed the importance of enabling best practices for learning and sharing between Commonwealth states to implement a holistic and comprehensive approach to tackle violence against children. Drawing on the expertise and experience of care and protection reform for children and youth among stakeholders from across the Commonwealth, the Roundtable identified priority areas for future action and highlighted the need to develop a roadmap for action. It touched upon the importance of future collaboration between Commonwealth governments and civil society organisations, and agreement that the improvement of child care and protection systems must be achieved through empowering and supporting families – acknowledging child protection as an interconnected subject across sectors, including health, education, safety and relationships, and must be addressed as such.
- In March 2023, It's a Penalty's Advocacy Director, Elizabeth Speller, attended the Commonwealth Law Conference 2023, organised by our partners the Commonwealth Lawyers Association, in Goa, India. Under the theme of 'Common Challenges in Uncommon Times', lawyers and activists from across the international community gathered in Goa to discuss legal and justice issues that are faced throughout the Commonwealth and beyond. We were invited to speak on the conference panel discussing child marriage. The panel, entitled Child brides and legalised marital rape – a Commonwealth tragedy, was chaired by Robert Strang (3 Hare Court Chambers, England) and our fellow panelists included Senator Hazel Thompson Ahye (Trinidad & Tobago) and Sneh Aurora (Commonwealth Human Rights Initiative, England).
- Convening panels to launch the findings of the CommonProtect Report in the Pacific (Wellington, March 2023 and Auckland May 2023) in partnership with KPMG New Zealand and ACAMS. The expert panels, including representatives from NZ Police, Department of Internal Affairs (NZ) and New Zealand Customs Service, Te Tari Taiwhenua Department of Internal Affairs (NZ), as well as NGOs Child Matters,World Vision NZ and ECPAT International discussed the need for reforms in New Zealand and across the Pacific, as highlighted by the findings of the CommonProtect report, and shared their expertise on key issues. The events were attended by a wide range of stakeholders including law enforcement, financial institutions, child safeguarding agencies, NGOs, academics, tech companies and lawyers.
- Ongoing throughout 2022/23 has been the development of our advocacy strategy in the lead up to the next Commonwealth Heads of Government Meeting in Samoa. This has included building partnerships to support advocacy work, implementing our campaigns in the Pacific region as a precursor and conducting initial research and scoping of potential focus issues.

STUDENT AMBASSADOR PROGRAMME

It's a Penalty's Student Ambassador Programme educates and empowers university students to become ambassadors of change against abuse, exploitation and human trafficking. The programme includes training courses on human trafficking, being an active bystander, consent and planning campaigns. After completing their core training, students are supported by the Student Ambassador Programme team to engage with the community through various activism projects. These include hosting events on campus to educate their peers, promoting responsible procurement, writing and sharing articles, creating educational content for social media, fundraising events and awareness-raising initiatives in their local community.
This year 2022/23 has seen the continued development and rapid rise of the Student Ambassador Programme. The programme was reviewed and restructured, with a revised programme structure and core training course launching in June. Of the students who were part of the programme before the relaunch, 16 students from 5 universities continued their involvement. Since then, the programme has grown to 153 students from 44 universities, including universities in every UK region.

SAFE TO COMPETE

Safe to Compete is a national initiative between It's a Penalty and The National Center for Missing & Exploited Children (NCMEC) to prevent abuse, exploitation and trafficking of young children as they learn to compete in youth sports.
Safe to Compete seeks to equip coaches and parents with the tools needed to create a safe environment in sport where boundary violations of any sort are not tolerated, and where child safety and respect are top priorities. This year has seen the development of the programme to include:

- 30-minute interactive training course for coaches
- 15-minute parent education module
- Discussion guides on boundary setting and safety for kids ages 5-11 and 12-17
- Information on child sex trafficking
- Resources for coaches

Moving forward, we will be renewing our partnership with NCMEC to continue development of this initiative.

Financial Review

Expenditure exceeded Income in the year ended 30th September 2023 by £34,144 leaving a closing Bank Balance of £41,579, however the Board is intent in maintaining a healthy level of Unrestricted Reserves.

Reserves policy

The CIO currently has no Restricted Reserves and an Unrestricted General Reserve of £33,386 at 30 September 2023.

Plans for Future Periods

The following potential future It's a Penalty campaigns have been identified:

- Pacific Games Solomon Islands 2023
- Las Vegas Super Bowl 2024
- Paris Olympic / Paralympic Games 2024 Games

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

The Report of the Trustees was approved by written procedure amongst Trustees on 4-12-23 and signed on their behalf by:

K Corich

IT'S A PENALTY
INDEPENDENT EXAMINER'S REPORT FOR THE

YEAR ENDED 30 SEPTEMBER 2023

I report to the Trustees on my examination of the accounts of It's a Penalty (the CIO) for the year ended 30 September 2023.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Robinson FCA
Chartered Accountant
Silbury Court
420 Silbury Boulevard
Central Milton Keynes
MK9 2AF

Date: 22 December **2023**

IT'S A PENALTY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Un-Restricted General	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Income					
Income from Generated funds					
Donations and grants	2	456,015	-	456,015	746,222
			-		
Total Income		456,015	-	456,015	746,222
Expenditure					
Charitable Activities					
Expenditure on charitable activities	3	462,627	-	462,627	566,078
Cost of Raising funds					
Expenditure on raising funds	4	-	-	-	131,789
Other Expenditure					
Support costs	5	24,309	-	24,309	25,681
Total expenditure		486,936	-	486,936	723,557
Net movement in funds		(30,921)	-	(30,921)	22,665
Balance at 1 October 2022		64,307	-	64,307	41,642
Balance at 30 September 2023		33,386	-	33,386	64,307

All of the above results are derived from continuing activities.

All gains and losses recognised in the period are included above.

The split of comparative funds is shown in note 13.

The notes on pages 13 to 19 form part of these financial statements.

IT'S A PENALTY

BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Intangible assets	7		-		-
Current Assets					
Debtors	8	-		-	
Cash at bank and in hand		41,579		75,723	
		41,579		75,723	
Creditors: amounts falling due within one year	9	(8,193)		(11,416)	
Net current assets / (liabilities)			33,386		64,307
Net assets			33,386		64,307
Represented by:	10/11				
Unrestricted funds			33,386		64,307
Restricted funds					-
Total Charity Funds			33,386		64,307

The financial statements were approved by the Trustees on 4th December 2023 and were signed on their behalf by:

.....
C McLellan

Trustee

The notes on pages 13 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

It's a Penalty meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees have taken advantage of the exemption in Charities SORP (FRS102) from including a cashflow statement in the financial statements on the grounds that the organisation is small.

Income

Donations and Grants

Income from donations and grants is included in incoming resources when received. Income is then deferred when a condition which is placed upon the Charity's entitlement to it has not yet been completed.

Donations receivable for the general purposes of the Charity are credited to general unrestricted funds. Donations for purposes restricted by the wishes of the donor are taken to restricted funds.

Intangible income in the form of valuable good or services donated to the Charity at some actual expense to the donor are included in the Statement of Financial Activities when the benefit is quantifiable and measurable.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Intangible Assets and Amortisation

Intangible assets are stated at cost less accumulated amortisation and any accumulated impairment losses. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website Development	3 years straight line

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds comprise funds donated for specific purposes. The aim and use of each fund is set out in the notes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

1. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the mitigating actions that can be taken to control costs and the ability of the Charity to borrow or fundraise for additional funds, that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and grants

	2023 £	2022 £
Institutional income	327,783	300,058
Trust income	-	18,000
Other income	128,232	428,164
	456,015	746,222

Unrestricted Income from donations and grants was £456,015 (2022: £938,027) of which £Nil (2022: £Nil) was restricted.
Other income includes £128,232 (2022: £426,164) relating to donations in kind principally provided for professional services contributing to advancing our advocacy agenda.

Included within institutional income is an amount of £nil (2022: £nil) relating to donations in kind received by the Charity.

3. Expenditure on charitable activities

	Unrestricted	Restricted	2023	2022
It's a Penalty Campaign	£	£	£	£
Salaries & NI	129,936	-	129,936	53,536
Consultants	100,564	-	100,564	129,175
Design & Artwork	4,050	-	4,050	17,084
Website	3,144	-	3,144	3073
Promotion	50,108	-	50,108	0
Social Media Development	77,617	-	77,617	48,638
Filming & Production	9,850	-	9,850	45,171
Travel & Accommodation	21,156	-	21,156	19,889
Legal Expenses	66,202	-	66,202	249,512
Total	462,627	-	462,627	566,078

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Expenditure includes £128,232 (2022: £650,173) relating to donations in kind for professional services contributing to advancing our advocacy agenda.

4. Expenditure on raising funds

	Unrestricted £	Restricted £	2023 £	2022 £
Advocacy Lobbying	-	-	-	12,337
Advocacy Fundraising	-	-	-	29,069
Printing				90,392
	-	-	-	131,798

5. Other Expenditure

	Unrestricted £	Restricted £	2023 £	2022 £
Support Costs				
Accountancy	10,000	-	10,000	9,000
Travel & Refreshments	6,146	-	6,146	8,211
Other Costs	5,383	-	5,383	5,870
Governance costs				
Independent Examiner's Fee	2,780	-	2,780	2,600
	24,309	-	24,309	25,661

6. Staff numbers and expenses

There was no Trustees' remuneration during the financial year and trustee expenditure of £nil was reimbursed (2022: £nil).

The average number of persons employed by the CIO during the year was:

	2023 No.	2022 No.
Average staff headcount	2	1

Staff costs (for the above persons)

Wages and salaries	116,875	75,000
Social security costs	8,680	4,605
Pension	4,416	3,000
	129,971	82,605

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

One employee's emoluments exceeded £60,000 as disclosed below:

	2023	2022
Salary	80,000	75,000
Social security costs	6,207	5,135
Pension	3,200	3,000

7. Intangible Assets

	Website	Total
	£	£
Cost		
Brought forward	6,000	6,000
Additions	-	-
Carried forward	**6,000**	**6,000**
Amortisation		
Brought forward	6,000	6,000
Charge for the year	-	-
Carried forward	**6,000**	**6,000**
Carrying value		
At 30 September 2022	-	-
At 30 September 2023	-	-

8. Debtors

	2023	2022
	£	£
Trade Debtors		
Accrued Income	-	-
Rent Deposit	-	-
Total	-	-

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	3,780	9,011
Taxation and Social Security	3,800	1,955
Accruals	613	450
Total	8,193	11,416

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fund balances at 30 September 2023 are represented by:				
Tangible fixed assets	-	-		-
Current assets	41,579	-	41,579	75,723
Creditors due within one year	(8,193)	-	(8,193)	(11,416)
	33,386		33,386	64,307

11. Analysis of charitable funds

	Un-Restricted Funds	Restricted Funds	Total Funds
	£	£	£
Brought forward at 30 September 2022	64,307	-	64,307
Income	456,015	-	456,015
Expenditure	(486,936)	-	(486,936)
Transfers	-	-	-
Balance at 30 September 2023	**33,386**	**-**	**33,386**

12. Related parties

It's a Penalty received £12,019 (2022 - £12,000) in donations from Sysdoc Ltd in which K Corich is a director.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

13. Comparative funds

	Un-Restricted General £	Restricted Funds £	Total 2022 £
Income			
Income from Generated funds			
Donations and grants	746,222		746,222
Total Income	746,222		746,222
Expenditure			
Charitable Activities			
Expenditure on charitable activities	566,078	-	566,078
Cost of Raising funds			
Expenditure on raising funds	131,798	-	131,798
Other Expenditure			
Support costs	25,681	-	25,681
Total expenditure	723,557	-	723,557
Transfer between funds	-		-
Net movement in funds	22,665	-	22,665
Balance at 1 October 2021	41,642	-	41,642
Balance at 30 September 2022	**64,307**	**-**	**64,307**

It's a Penalty

England & Wales - Charity number 1161848

Accounts

IT'S A PENALTY

(Formerly HAPPY CHILD INTERNATIONAL FOUNDATION)
(A Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Charity No: 1161848

IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Reference and Administrative Information

Registered Charity Number

1161848

Trustees

The Trustees serving during the year and since the year end were as follows:

C Williamson	
K Corich	
E McAlpine	
C McLellan	
B Patel	
A Akintoye	Appointed 9 November 2021

Management

SL de Carvalho MBE

Principal office

Leatherhead Institute
67 High Street
Leatherhead
KT22 8AH

Independent Examiner

Mr S Robinson
Chartered Accountant
420 Silbury Boulevard
Central Milton Keynes
MK9 2AF

Bankers

Santander
Customer Service Centre
Bootle
Merseyside
L30 4GB

Report of the Trustees

Trustees Report

The Trustees present their Annual Report and financial statements of the Charitable Incorporated Organisation for the year ended 30 September 2022. The financial statements comply with the Charities Act 2011, the Trust's Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Charitable status

It's a Penalty is a Charitable Incorporated Organisation (CIO) governed by its constitution and has charitable status under the Charities Commission Association, Charity Number; 1161848. The CIO was recognised by the Charity Commission on 27 May 2015.

Organisation structure

The Trustees assume responsibility for the day to day management of the CIO and almost all executive roles are undertaken by the Trustees.

The Board of Trustees meets six times each year to discuss current and future projects and to approve decisions such as the appointment of new Trustees and the remuneration of the one key management employee.

Trustee Recruitment and Appointment

The Trustees were recruited with complementary skills and experience in mind from the corporate, public and third sectors. Each bring a contribution of global networking, strategic management, marketing, international development, accountancy.

Katherine Corich is our Chair. She is founder and Global CEO of Sysdoc. Voted UK New Zealander in 2015, Katherine is a global networker and engages her staff in the work of the campaign. Sysdoc is one of the campaign's partners.

Christianne Williamson is a strategic communications expert currently leading a global DFID-funded campaign to end female genital mutilation. Christianne brings expertise in partnership and resource leveraging, having worked in various international development organisations.

Ewen McAlpine, works for Macaulay Search, and provides executive search services to organisations with just objectives. He is a strong networker providing valuable contacts and introductions in the Third and Commercial sectors.

Report of the Trustees (cont.)

Structure, Governance and Management (cont.)

Colin McLellan is a Chartered Accountant who, prior to retirement, was Finance Director of MJ Gleeson Group plc.

Bharti Patel is an accomplished and dedicated Human Rights and Social Justice campaigner focusing on every child's right to quality education and to be free from abuse and exploitation in all its forms. Previous roles include CEO of ECPAT UK - Every Child Protected Against Trafficking, Director of SVARAJ - Society for voluntary action Revitalisation and Justice and Director of Low Pay Unit.

Adeola Akintoye is a member of the Association of Certified Accountants and has a Masters degree in Business Information Technology. She has worked in the International Charity sector in leadership positions over the last 24 years and is currently Finance Director of MEDAIR

Trustee Induction and Training

When recruiting new Trustees, the Board ensures that such candidates fully understand the Charity's purposes and aims and possess the necessary skills to carry out their responsibilities.

Risk Management

The Trustees accept that the management of risk is ultimately their responsibility and, having examined the major strategic, business and operational risks which the CIO faces, confirm that appropriate control systems have been established to mitigate such risks, as far as is possible.

Summary of Activities

It's a Penalty is a UK-based NGO with a global output, focused on ending abuse, exploitation and human trafficking worldwide through awareness-raising campaigns, advocacy for legal reform, educational programmes and youth empowerment.

In 2021/22, It's a Penalty had a phenomenal impact with two further campaigns around major sporting events (Super Bowl LVI Campaign (January-February 2022) - Los Angeles, USA; Commonwealth Games (June-August 2022) - Birmingham, UK. In addition to our campaigns, we also greatly expanded the impact of It's a Penalty by continuing work on the additional programmatic areas which contribute to our goal of ending abuse, exploitation and human trafficking on a global scale: CommonProtect, Student Ambassadors Network and Safe to Compete.

Objectives, Activities and Performance for the Public Benefit:

It's a Penalty strives for a world where no human being suffers abuse, exploitation or trafficking. To achieve this goal, our work consists on 4 key strategic programmes:

- Campaigns - raising awareness about human trafficking, exploitation and abuse during major sporting events;
- CommonProtect – advocating for legal reform to improve protection from sexual exploitation and abuse for children throughout the Commonwealth;
- Student Ambassadors Network – educating and raising up UK university students to prevent human trafficking and exploitation;

- Safe to Compete – training sports coaches and parents of children in Little Leagues (age 5-12 years) in the USA to prevent abuse and exploitation.

As a member of the UN Global Compact, our work contributes towards the achievement of the UN Sustainable Development Goals: 5.2 - Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation; 8.7 - Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms; 16.2 - End abuse, exploitation, trafficking and all forms of violence against and torture of children.

1. CAMPAIGNS

Harnessing the power of sport to prevent abuse, exploitation and human trafficking, It's a Penalty campaigns around major sporting events to raise awareness on a global scale, educate about the signs to look out for and equip people with ways to report.

Since 2014, we have launched 14 global campaigns headed by high-profile athletes and actors, primarily positioning major sporting events as platforms for worldwide action and change. Each campaign is bespoke and contextualised to each major sporting event and the need in the host country, determined by working in partnership with sporting governing bodies and local NGOs. Educational messages about what human trafficking is, the penalties for offenders, and how to identify and report it reach a global audience through strategic distribution channels including: airlines' in-flight entertainment, hotels and accommodation, airports, local transport, cinemas, TV, and social media.

- Every campaign reaches an average of 180 million people across the world through our strategic channels.
- During each campaign, we have encouraged people to report abuse, exploitation and/or human trafficking, resulting in an average increase of calls to hotlines of 210%.
- To date, our campaigns have protected 17,000 potential survivors abuse, exploitation and human trafficking globally, and prevented thousands more from being victimised.

It's a Penalty believes that prevention and awareness-raising campaigns are an effective way to curtail offences committed, and reduce demand while encouraging individuals, including victims to come forward and make a report.

To prevent abuse, exploitation and human trafficking, in 2021/22 we:

EDUCATED – about the global issues of abuse, exploitation and human trafficking, the penalties for offenders, and the signs of human trafficking - #knowthesigns;
EQUIPPED – sporting fans, tourists and the general public with mechanisms to report these crimes, both whilst at home and abroad;
ENCOURAGED – people and potential victims of human trafficking to make a report.

Super Bowl LVI Campaign (January-February 2022) - Los Angeles, USA

In January/ February 2022, It's a Penalty made an impact globally, and locally in Los Angeles California, reaching a potential 737.5 million people worldwide.

Report of the Trustees (cont.)

In collaboration with our founding partner A21, on the 26th of January we launched the Campaign, hosted by our Headline Partner IHG Hotels & Resorts, at Hotel Indigo in Downtown Los Angeles, in collaboration with our other Headline Partners the NFL and Super Bowl Host Committee and Friends at AHLA (American Hotel & Lodging Association), HALA (Hotel Association of Los Angeles) and CHLA (California Hotels & Lodging Association). The Launch event started with welcome remarks by IHG Hotels & Resorts Americas CEO Elie Maalouf and our guest speaker Kathryn S. Schloessman, President & CEO LASEC, host of SUPER BOWL LVI. Followed by messages from California elected officials - U.S. Representative Karen Bass and Attorney General Rob Bonta. On this day 427 hoteliers listened to panel discussions on Hotels Tackling Trafficking and Super Bowl Anti-Trafficking measures. Panel speakers represented our partners such as Motel 6, Hilton, Los Angeles International Airport, the US Institute of Human Trafficking, AHLA and our guest Marriott hotels. To conclude, our founding partner A21 hosted a hotel specific Human Trafficking training with closing remarks from Nick Caine, CEO, A21.

It's a Penalty also held a press conference, hosted by LAX Airport, attended by Dignitaries including Los Angeles Attorney General Rob Bonta, President of LA City Council Nury Martinez, VP Board of Airport Commissioners Val Velasco and LAX CEO Justin Erbacci at Los Angeles International Airport. We also had representatives from our partners Uber, Airbnb, American Airlines and Kevin Malone CEO/ U.S Institute Against Human Trafficking (The HT Alliance). It's a Penalty Campaign digital and printed signage was unveiled in LAX terminals, security checkpoints and public restrooms to educate passengers. The press conference generated 175 pieces of TV coverage and 363 online articles for a potential reach of over 277 million people. This year we also provided a special QR code that allowed people to report suspected cases of Human Trafficking or Child Sexual Exploitation from anywhere in the world.

We work with a talented PR agency called The Brand Amp, based in the US, who help us to prepare a press release, prepare for interviews and ensure maximum coverage. Our press release was picked up by 363 online postings, representing a total of 213.2 million potential audience impressions. In total, our potential media reach was over 490 million people.

LAX is ranked as the 3rd busiest airport both in the U.S. and the world. It's a Penalty's digital signage featuring Chris Godwin and Johnny Hekker has been displayed since January 1st throughout the airport with the hotline number. LAX has reported that a total of 4 million passengers travelled through LAX during the month of January with another 4 million travellers in February for a total potential reach of 8 million + passengers as the signs are still being displayed at LAX until further notice. The LAX airport also put It's A Penalty's Mirror clings in bathrooms throughout the terminals that included QR codes to make reports of Human Trafficking and Sexual Exploitation anywhere in the world via our internal reporting tool found on It's a Penalty website.

Through our airline partners, we had a potential reach of 10.5 million people. American Airlines showed our 30 sec PSA film in-flight on all international and national flights during the months of January and February, and Southwest Airlines showed the campaign film in-flight throughout the months of January and February. Additionally, Southwest shared the film on all digital signs system wide and their internal and external blogs which has a reach of 55,000 employees and a potential reach of over 200,000+ people.

As part of our awareness campaign, we created educational anti-trafficking kits containing materials with signs to look out for and the National Human Trafficking Hotline number. In total, 1.5k tangible and digital kits were distributed to hotels and motels for staff and management and the general public. 2,500 hang tags were distributed to Uber drivers in Los Angeles, California. Hang tags displayed the hotline number to call if a driver or passenger suspected a criminal activity involving Human Trafficking or Child Sexual Exploitation.

Report of the Trustees (cont.)

427 hoteliers participated in a training at Hotel Indigo in DTLA sponsored by our Headline Partner IHG Hotel & Resorts. During this training, hotel staff listened to panel discussions by industry leaders on human trafficking prevention methods in the hotel industry. Attendees heard from local NGOs and Dignitaries locally in Los Angeles. Our founding partner A21 finished the event by providing more intense and detailed training on Human Trafficking and Signs to look out for with real life examples. Every person in attendance received a tangible It s a Penalty anti-trafficking kit.

The It's a Penalty team was invited to contribute to the Hilton staff anti-trafficking training, alongside the Global Director of Intelligence, Gabriel Warren. The presentation, attended by staff across the board - from housekeeping to chefs, to security and front of house staff - included an overview of our campaign and the signs to look out for. 70 attendees at the Hilton training sessions also received tangible It's a Penalty anti-trafficking kits with posters in English and Spanish, hand sanitizers and a missing children's list provided by NCMEC to take back to their respective hotels. We also partnered with Airbnb to raise awareness. Los Angeles Airbnb hosts received digital kits containing posters in English and Spanish.

On January 20, 2022, volunteers joined ZOE International, a Los Angeles organisation whose mission is to reach every person and rescue every child, led by Michael & Carol Hart. Volunteers packed awareness kits that included 11,500 It's a Penalty posters in English and in Spanish, 8,500 hand sanitizers and 1,500 Missing Children lists provided by the National Center of Missing and Exploited Children in the Los Angeles area. Campaign materials were distributed to over 450 hotels and motels across the Los Angeles area. It's a Penalty and its Founding Partner A21 partnered with Zoe International to coordinate the outreach.

For the first time, It's a Penalty as part of The Alliance Against Human Trafficking and Exploitation (A21, USIAHT, Inner City Visions, Knot Today, It's a Penalty) had a booth at the Super Bowl Experience. This was an interactive booth with activities for the kids with squishy mini footballs and over 12,500 flyers with human trafficking awareness information from each of these NGO's was distributed. All organisations collaborated to produce a PSA video that was shown to a potential 80,000 people that attended the Los Angeles Super Bowl NFL Experience. Volunteers from It's a Penalty partners Zoe International and A21 were trained to run the booth. In addition to the above, our direct local impact for the LA Campaign includes:

- 14 missing children identified in Los Angeles.
- 20% increase in reports to the US Human Trafficking Hotline - in the run-up super bowl compared to the same time period the previous year.
- 8 minors who were being sexually exploited in Los Angeles were rescued.
- 494 traffickers and sex buyers were arrested throughout California during the campaign.
- A potential reach of 3 million people followed, shared and viewed the campaign on social media.

During the Super Bowl LVI in Los Angeles, we asked people to answer a short survey on our website (www.itsapenalty.org) to help us understand and assess the difference that the It's a Penalty campaign made in EDUCATING about global issues of tracking and exploitation, and the signs to look out for to identify a crime.

A primary goal of the campaign is to EQUIP the public to report these crimes and ENCOURAGE them to be confident in making that report. Overall, 96% of respondents felt It's a Penalty improved their awareness of the issues of human trafficking and exploitation; 93% of respondents said their knowledge of the signs of these crimes had increased because of It's a Penalty; 93% of respondents felt more equipped to report crimes of trafficking and exploitation after being exposed to the LA Campaign; 100% of respondents felt that It's a Penalty LA

Campaign increased their confidence or likeliness to report suspected cases of exploitation and trafficking.

2022 Commonwealth Games (July-August 2022) - Birmingham, UK

In 2022, the Birmingham Commonwealth Games presented a fantastic opportunity to raise awareness locally in Birmingham, across the UK and worldwide, and prevent people from becoming victims of human trafficking and exploitation. This was the second It's a Penalty Campaign to run at a Commonwealth Games (the previous being 2018 at Gold Coast), and we aimed to maximise our impact at the Games even further in Birmingham.

The Birmingham Campaign mobilised during the Commonwealth Games in Birmingham to encourage millions of people to help prevent modern slavery and protect survivors throughout the West Midlands, the UK and worldwide.

Our approach for the campaign was to educate people coming into and travelling around Birmingham during the Games on how to spot abuse, exploitation and human trafficking, make them aware of the issue and support available for survivors, and the helpline to call if they suspect themselves or someone they know are being exploited. Due to Birmingham's promotion as a tourist destination in the lead-up-to the Games, working with the travel and tourism industry was essential in order to reach as many people as possible with the key campaign messages. To give the campaign a Commonwealth voice, we worked with sporting ambassadors from across the Commonwealth, including Usain Bolt (Jamaica), Ellie Simmonds (UK) and Cathy Freeman (Australia).

To ensure that our campaign fit the local need in Birmingham and came alongside existing anti-human trafficking efforts in the region, we partnered with local frontline NGOs the West Midlands Anti Slavery Network, West Midlands Violence Reduction Partnership and Faith Alliance, and UK-wide charity Missing People. We also worked with the endorsement of United by Birmingham 2022. With the help of our expert partners, we were able to distribute our campaign materials across the West Midlands and beyond, including in-flight on international airlines (British Airways and Emirates), motorway service stations, Birmingham airport, train stations, trams, hotels and in hospitality venues. In total, the potential reach of the Birmingham Campaign was a phenomenal 57,746,897 people on-the-ground in the UK and worldwide.

During the Birmingham Campaign, for the first time ever, It's a Penalty displayed huge signs outside of Moto motorway services. This was a brand new form of reaching people with our campaign messaging, and proved very successful. We were able to do this due to Moto generously donating their advertising space to the campaign, which was very encouraging for us. Motorway service stations have been identified in previous news outlets as a key space in which lorries that illegally move human trafficking survivors in dangerous conditions have been found. For this reason, we felt it hugely important to show our campaign materials to the public at service stations. In total, a potential 1,463,823 people were reached throughout the UK as a result of this collaboration with Moto.

Engaging the local community, empowering survivors and reaching those at risk of abuse, exploitation and trafficking was of critical importance. Thanks to our partnership with community organisations such as the West Midlands Violence Reduction Partnership's Faith Alliance, NetworkFour and PitsStop, over 2500 It's a Penalty campaign posters and business cards were distributed to and displayed at 370 events and venues, including pubs, bars and restaurants, hotels, places of worship and information centres across Birmingham city centre and surrounding areas.

Throughout the Birmingham Campaign, It's a Penalty and our partners shared impactful social media content about the campaign activities, human trafficking and exploitation in Birmingham,

the West Midlands, and the Commonwealth, the signs to look out for and reporting helpline information. Digital toolkits containing the campaign film, list of missing people in the West Midlands, posters and social media campaigns were also shared with partners, friends and supporters.

Working with our partners Airbnb, It's a Penalty delivered in-person training on human trafficking awareness, the signs to look out for, and reporting information to 45 Airbnb hosts from across Birmingham ahead of the Commonwealth Games. Airbnb also distributed It's a Penalty's informative campaign materials to 115 more hosts online. It's a Penalty also assisted our global partner Hilton, who additionally hosted the campaign launch event in Birmingham, with training on human trafficking, the signs to look out for and how to make a report to hotel managers in the run-up to the start of the Commonwealth Games. In total, 396 Hilton staff were trained, including teams from Front Desk, Housekeeping, Maintenance, Security, Food and Beverage, and Conference and Events. During the campaign, as a result of this collaboration, It's a Penalty posters and informative business cards were also displayed in 6 Hilton hotels throughout the West Midlands reaching members of staff, back-of-house teams and guests.

During the Birmingham Campaign, 998 potential victims of modern slavery in the UK indicated to Unseen's Modern Slavery and Exploitation Helpline. In the West Midlands, 23 potential victims of modern slavery were identified by the Helpline in the West Midlands.

As an additional campaign activity, It's a Penalty was honoured to partner with Missing People during our Birmingham Campaign to raise awareness of people who have gone missing in the West Midlands and may be at risk of exploitation. Our joint campaign posters containing a QR code linking to our informative custom webpage were displayed on 36 large screens throughout train stations for 17 days spanning over July and August. The posters were displayed in 5 stations throughout Birmingham: Birmingham New St, Leamington Spa, Birmingham Moor St, Birmingham Snow Hill, and the University reaching a potential 7,154,495 people. 22 people that Missing People appealed for were found safe and well during the Campaign period. Additionally, 191 posters of missing people appeals were downloaded from the Missing People website - widening the reach and publicity of their work.

Following the conclusion of the Birmingham 2022 Commonwealth Games Campaign, we asked people to answer a short survey on our website (www.itsapenalty.org) to help us understand and assess the difference that the It's a Penalty campaign made in educating about global issues of abuse. exploitation and human trafficking, the signs to look out for to identify a crime, reporting helpline information, and increasing their confidence in making a report. 93% of respondents felt It's a Penalty improved their awareness of the issues of abuse, exploitation and human trafficking; 86% of respondents said their knowledge of the signs of these crimes had increased because of It's a Penalty; 88% of respondents felt more equipped to report crimes of abuse, exploitation and human trafficking after being exposed to the Birmingham Campaign; and 81% of respondents felt that It's a Penalty Birmingham Campaign increased their confidence or likeliness to report suspected cases of exploitation and trafficking.

As part of our survey we asked for people to submit comments about the campaign and how it benefited them. Here are some of their comments: "Each time I read over the signs of human trafficking, they become more embedded into my thought process."; "I am reminded to be more aware of my surroundings and those I am crossing paths with when I read if you see something say something."; "This helps to know how to report suspected cases with every little bit of wisdom & knowledge that helps along the way."

2. COMMONPROTECT

The sexual exploitation and abuse of children, including online, is reaching epidemic levels. No country is immune. Current gaps in laws mean that millions of children throughout the Commonwealth are legally unprotected from abuse by nationals and travelling offenders.
Working in collaboration with governments, civil society organisations, child rights champions and Commonwealth institutions, CommonProtect is the Commonwealth-wide movement to end impunity for child sexual exploitation and abuse (CSEA), improve access to justice for survivors and ensure better child protection. Our ultimate goal is for there to be a comprehensive legal framework in place in each Commonwealth country which criminalises CSEA in every form, no matter where the offender is from or where in the world the offence takes place.

In March 2022, we held an online panel to mark Commonwealth week, build a Commonwealth call to action ahead of the Commonwealth Heads of Government Meeting (CHOGM) in June, and announce the upcoming CommonProtect report. The theme of the panel was the role of the Commonwealth in protecting children from sexual exploitation and abuse. Panel participants included representatives from: the Commonwealth Secretariat, Commonwealth Lawyers Association, Commonwealth Parliamentary Association, Commonwealth Organisation for Social Work and the Commonwealth Human Rights Initiative

In May 2022, launched the CommonProtect report with an online event featuring several partners and an expert panel, planned over a series of months prior to the publication date. The CommonProtect report analyses the laws and systems in place in 21 Commonwealth countries to protect children from sexual exploitation and abuse, and make recommendations for governments and other stakeholders to take action in order to improve the prosecution, prevention and protection from these forms of violence. The report was produced over a two-year period in partnership with Trust Law, the Commonwealth Lawyers Association, Sysdoc, CMS and Clayton Utz, as well as 21 lawyers and researchers in the focus countries. Spotlight piece contributors to the report included: ICMEC, ECPAT, WeProtect, IFRC, Commonwealth Lawyers Association, Dr. Michael Salter, Human Dignity Trust, Commonwealth Human Rights Initiative & Walk Free Foundation, UNICEF, Commonwealth Organisation of Social Work and the Council of Europe's Lanzarote Committee.

The report found there is still a long way to go towards ensuring that every child in the Commonwealth is safe from exploitation and abuse: Millions of children do not currently have the full protection of the law against all forms of sexual exploitation and abuse; Children's access to justice is hampered by law enforcement and prosecution rates, societal stigma, under-reporting, and the limited capacity of protective services; Not only must legal change be brought about to better protect children from CSEA, the improvement of enforcement, reporting, prosecution, protection and prevention are also key.

The report and executive summary establishes the evidence base for the CommonProtect programme and will be used as a key advocacy material moving forward. In July 2022, our partners Clayton Utz hosted a Australia-based launch event to promote the report and its findings, involving regional experts on CSEA and representatives from leading child protection organisations, law enforcement and legal experts.

Following the publication of the report, a key priority was implementing a strategy in order to influence the agenda at the Commonwealth Heads of Government Meeting in June 2022 to include the protection of children from sexual exploitation and abuse. As a result of our efforts and those of other stakeholders and partners, we were able to succeed in including the issue into two key statements from the meeting. As a result of the outcomes of CHOGM 2022, we have been developing and implementing our high-level advocacy strategy, with the support of

our partner Atlas Free, to continue spotlighting child protection to be on the agenda for discussion and action in Commonwealth spaces.

The year 2021/2022 has also involved building a social media presence and voice on child protection issues for CommonProtect, networking with other organisations and establishing It's a Penalty as a leading authority on protecting children from CSEA, as well as maintaining and developing relationships and partnerships with key organisations.

3. STUDENT AMBASSADORS NETWORK

It's a Penalty's Student Ambassador Network is a programme to raise a community of student activists in the UK. This programme is designed to provide future change-makers with a space to embrace creativity, enhance employability and champion a social justice initiative to complement academic learning and skills. The Programme combines conventional campaigning techniques - from building support on their campuses and in their communities to influencing people in authority. On joining the Student Ambassador Network, they become part of a national network of young changemakers to bring about the social transformation we all want to see locally and globally.

The Student Ambassador Network (SAN) programme empowers university students with the knowledge, confidence, networks and skills to become ambassadors of change against abuse, exploitation and human trafficking. The programme includes four core courses covering: Human trafficking training, Bystander training and Consent training developed by Marshall elearning and Coventry University and Campaign planning developed by Campaign Bootcamp. In total, the training takes approx. 6 hours and students don't have to complete it all in one go. Following the training, the students engage with the community through various activism projects. The majority of students undertaking the programme host campus events, promote discussion and empower participants to know the signs of human abuse, exploitation and human trafficking and how to report it; promote responsible procurement; become a conscientious consumer; write and share articles and educational content on social media. Students also undertake fundraising events as part of the programme. Throughout the process, students are mentored and supported by the Student Ambassador Network team.

The year 2021/22 has seen the continued development of the SAN programme, including expanding the number of universities the programme is implemented at and building new complementary projects. In total, 151 students have signed up to the programme in the last academic year, and a series of lectures and seminars were delivered in the academic year to 220 students who were exposed to training and awareness of modern slavery. To date, the Student Ambassador Network has been run in Birmingham City University, Cardiff Met University, Edinburgh University, Goldsmiths University, Hull University, Portsmouth University, St Mary's University Surrey University and Sussex University.

As part of the SAN programme, in 2022, we produced a Modern Slavery: County Lines awareness film in partnership with West Sussex police. The film was promoted across our social media and used as a key awareness-raising piece about country lines exploitation and how to prevent it.

As a result of working collaboratively during the Birmingham Campaign, the West Midlands Anti-Slavery Network and It's a Penalty have teamed up to create a West Midlands Slavery Free Campus Alliance to promote slavery-free university campuses across the region. The Alliance will analyse university structures and make key recommendations for universities to

tackle modern slavery, promote evidence-based targeted prevention and intervention techniques to educate students and staff on exploitation, build students' confidence and knowledge of their rights in the work environment, and address the risk of modern slavery across university activities and processes.

4. SAFE TO COMPETE

Safe to Compete is a national initiative based in the US launched by It's a Penalty and The National Center for Missing & Exploited Children (NCMEC) to prevent abuse, exploitation and trafficking of young children as they learn to compete in youth sports. With Safe to Compete, It's a Penalty aims to foster an environment in youth sports where children are safe from these forms of violence.

Youth sports present a great platform through which to raise awareness and protect children. High profile cases of young athletes being abused whilst competing have drawn attention to the issue of child protection in sports all over the world. Safe to Compete's focus is to address gaps in knowledge, skills and action amongst parents, caregivers and coaches in order to improve every child's protection from these forms of violence.

In partnership with NCMEC, in the year 2021/22, we continued work to promote and develop the programme across the US. The microsite for Safe to Compete was launched in Spring 2022, which includes key information on the abuse, exploitation and trafficking of children, training courses for parents, caregivers and coaches, and ways to make a report. In addition, we filmed and launched 3 Public Service Announcements (PSAs) featuring Safe to Compete ambassadors Hunter Dozier (Major League Baseball Player for Kansas City Royals), Evan Kravetz (Major League Baseball Player for Cincinnati Reds) and Chris Godwin (Wide Receiver with Tampa Bay Buccaneers and Super Bowl Champion).

Financial Review

It's a Penalty enjoyed another good year in terms of financial support - particularly for Super Bowl LVI in Los Angeles and the recently created Student Ambassador Network. Further Pro Bono work of £428,164 was also received. A surplus of £22,665 was achieved in the year and Unrestricted Reserves of £64,307 are carried forward into the year to 30th September 2023.

Reserves policy

The CIO currently has no Restricted Reserves and an Unrestricted General Reserve of £64,307 at 30 September 2022 a figure that exceeds three months "core" costs. Fundraising efforts will continue to ensure that this level of Reserves is maintained.

Plans for Future Periods

The principal campaigns with which It's a Penalty will be involved in are the Arizona Super Bowl, the FIFA Women's World Cup in Australia and New Zealand and the F1 Las Vegas Grand Prix.

Report of the Trustees (cont.)

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

The Report of the Trustees was approved by written procedure amongst Trustees on 21-12-2022 and signed on their behalf by:



.....

E McAlpine

IT'S A PENALTY
INDEPENDENT EXAMINER'S REPORT FOR THE

YEAR ENDED 30 SEPTEMBER 2022

I report to the Trustees on my examination of the accounts of It's a Penalty (the CIO) for the year ended 30 September 2022.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

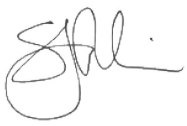
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Robinson FCA
Chartered Accountant
Silbury Court
420 Silbury Boulevard
Central Milton Keynes
MK9 2AF

Date: 22 December **2022**

IT'S A PENALTY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Un-Restricted General	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income					
Income from Generated funds					
Donations and grants	2	746,222	-	746,222	938,027
Total Income		746,222	-	746,222	938,027
Expenditure					
Charitable Activities Expenditure on charitable activities	3	566,078	-	566,078	839,578
Cost of Raising funds					
Expenditure on raising funds	4	131,798	-	131,798	50,492
Other Expenditure					
Support costs	5	25,681	-	25,681	20,317
Total expenditure		723,557	-	723,557	910,387
Transfer between Funds		-		-	-
Net movement in funds		22,665	-	22,665	27,640
Balance at 1 October 2021		41,642	-	41,642	14,002
Balance at 30 September 2022		64,307	-	64,307	41,642

All of the above results are derived from continuing activities.

All gains and losses recognised in the period are included above.

The split of comparative funds is shown in note 13.

The notes on pages 16 to 22 form part of these financial statements.

IT'S A PENALTY

BALANCE SHEET AS AT 30 SEPTEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Intangible assets	7		-		-
Current Assets					
Debtors	8	-		-	
Cash at bank and in hand		75,723		75,990	
		75,723		75,990	
Creditors: amounts falling due within one year	9	(11,416)		(34,348)	
Net current assets			64,307		41,642
Net assets			64,307		41,642
Represented by:	10/11				
Unrestricted funds			64,307		41,642
Restricted funds			-		-
Total Charity Funds			64,307		41,642

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The financial statements were approved by the Trustees on 21 December 2022 and were signed on their behalf by:

.....
C McLellan

Trustee

The notes on pages 16 to 22 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

It's a Penalty meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees have taken advantage of the exemption in Charities SORP (FRS102) from including a cashflow statement in the financial statements on the grounds that the organisation is small.

Income

Donations and Grants

Income from donations and grants is included in incoming resources when received. Income is then deferred when a condition which is placed upon the Charity's entitlement to it has not yet been completed.

Donations receivable for the general purposes of the Charity are credited to general unrestricted funds. Donations for purposes restricted by the wishes of the donor are taken to restricted funds.

Intangible income in the form of valuable good or services donated to the Charity at some actual expense to the donor are included in the Statement of Financial Activities when the benefit is quantifiable and measurable.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Intangible Assets and Amortisation

Intangible assets are stated at cost less accumulated amortisation and any accumulated impairment losses. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website Development	3 years straight line

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds comprise funds donated for specific purposes. The aim and use of each fund is set out in the notes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

1. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. The charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and grants

	2022 £	2021 £
Institutional income	300,058	277,854
Trust income	18,000	10,000
Other income	428,164	650,173
	746,222	938,027

Unrestricted Income from donations and grants was £746,222 (2021: £938,027) of which £Nil (2021: £Nil) was restricted.

Other income includes £428,164 (2021: £650,173) relating to donations in kind principally provided for professional services contributing to advancing our advocacy agenda.

Included within institutional income is an amount of £nil (2021: £nil) relating to donations in kind received by the Charity.

3. Expenditure on charitable activities

It's a Penalty Campaign	Unrestricted £	Restricted £	2022 £	2021 £
Salaries & NI	53,536	-	53,536	54,081
Consultants	129,175	-	129,175	91,265
Design & Artwork	17,084	-	17,084	16,806
Website	3,073	-	3,073	1,312
Promotion	-	-	-	-
Social Media Development	48,638	-	48,638	33,942
Filming & Production	45,171	-	45,171	6,300
Travel & Accommodation	19,889	-	19,889	-
Legal Expenses	249,512	-	249,512	635,872
Total	566,078	-	566,078	839,578

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Expenditure includes £428,164 (2021: £650,173) relating to donations in kind for professional services contributing to advancing our advocacy agenda.

4. Expenditure on raising funds

	Unrestricted £	Restricted £	2022 £	2021 £
Advocacy Lobbying	12,337	-	12,337	21,378
Advocacy Fundraising	29,069	-	29,069	29,114
Printing	90,392	-	90,392	-
	131,798	-	131,798	50,492

5. Other Expenditure

	Unrestricted £	Restricted £	2022 £	2021 £
Support Costs				
Office Rent	-	-	-	2,474
Accountancy	9,000	-	9,000	8,000
Travel & Refreshments	8,211	-	8,211	4,275
Other Costs	5,870	-	5,870	4,068
Governance costs				
Independent Examiner's Fee	2,600	-	2,600	1,500
	25,681	-	25,681	20,317

6. Staff numbers and expenses

There was no Trustees' remuneration during the financial year and trustee expenditure of £nil was reimbursed (2021: £nil).

The average number of persons employed by the CIO during the year was:

	2022 No.	2021 No.
Average staff head count	1	1
Staff costs (for the above persons)		
Wages and salaries	75,000	75,000
Social security costs	4,605	5,134
Pension	3,000	3,000
	82,605	83,134

One employee received emoluments of more than £60,000 per annum as disclosed above.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

7. Intangible Assets

	Website	Total
	£	£
Cost		
Brought forward	6,000	6,000
Additions	-	-
Carried forward	**6,000**	**6,000**
Amortisation		
Brought forward	6,000	6,000
Charge for the year	-	-
Carried forward	**6,000**	**6,000**
Carrying value		
At 30 September 2021	**-**	**-**
At 30 September 2022	**-**	**-**

8. Debtors

	2022	2021
	£	£
Trade Debtors	-	-
Accrued Income	-	-
Total	**-**	**-**

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	9,011	7,111
Taxation and Social Security	1,955	2,465
Accruals	450	24,772
Total	11,416	34,348

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fund balances at 30 September 2022 are represented by:				
Tangible fixed assets	-	-	-	-
Current assets	75,723	-	75,723	75,990
Creditors due within one year	(11,416)	-	(11,416)	(34,348)
	64,307	-	64,307	41,642

11. Analysis of charitable funds

	Un-Restricted Funds	Restricted Funds	Total Funds
	£	£	£
Brought forward at 30 September 2021	41,642	-	41,642
Income	746,222	-	746,222
Expenditure	(723,557)	-	(723,557)
Balance at 30 September 2022	**64,307**	**-**	**64,307**

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

12. Related parties

During the year It's a Penalty paid a share of rent and telephone costs of £Nil (2021: £3,684) for a shared office space, to its sister Charity Happy Child International.

It's a Penalty received £12,000 (2021 - £11,000) in donations from Sysdoc Ltd in which K Corich is a director.

13. Comparative Statement of Financial Activities

	Un-Restricted General £	Restricted Funds £	Total 2021 £
Income			
Income from Generated funds			
Donations and grants	938,027	-	938,027
Total Income	938,027	-	938,027
Expenditure			
Charitable Activities			
Expenditure on charitable activities	839,578	-	839,578
Cost of Raising funds			
Expenditure on raising funds	50,492	-	50,492
Other Expenditure			
Support costs	20,317	-	20,317
Total expenditure	910,387	-	910,387
Transfer between funds	-	-	
Net movement in funds	27,640	-	27,640
Balance at 1 October 2020	14,002	-	14,002
Balance at 30 September 2021	41,642	-	**41,642**

It's a Penalty

England & Wales - Charity number 1161848

Accounts

IT'S A PENALTY

(Formerly HAPPY CHILD INTERNATIONAL FOUNDATION)
(A Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Charity No: 1161848

IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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IT'S A PENALTY
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Reference and Administrative Information

Registered Charity Number

1161848

Trustees

The Trustees serving during the year and since the year end were as follows:

C Williamson	
K Corich	
E McAlpine	
C McLellan	
P King	Resigned 14 December 2020
B Patel	
A Akintoye	Appointed 9 November 2021

Management

SL de Carvalho MBE

Principal office

Leatherhead Institute
67 High Street
Leatherhead
KT22 8AH

Independent Examiner

Mr S Robinson
Chartered Accountant
420 Silbury Boulevard
Central Milton Keynes
MK9 2AF

Bankers

Santander
Customer Service Centre
Bootle
Merseyside
L30 4GB

Report of the Trustees

Trustees Report

The Trustees present their Annual Report and financial statements of the Charitable Incorporated Organisation for the year ended 30 September 2021. The financial statements comply with the Charities Act 2011, the Trust's Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Charitable status

It's a Penalty is a Charitable Incorporated Organisation (CIO) governed by its constitution and has charitable status under the Charities Commission Association, Charity Number; 1161848. The CIO was recognised by the Charity Commission on 27 May 2015.

Organisation structure

The Trustees assume responsibility for the day to day management of the CIO and almost all executive roles are undertaken by the Trustees.

The Board of Trustees meets six times each year to discuss current and future projects and to approve decisions such as the appointment of new Trustees and the remuneration of the one key management employee.

Trustee Recruitment and Appointment

The Trustees were recruited with complementary skills and experience in mind from the corporate, public and third sectors. Each bring a contribution of global networking, strategic management, marketing, international development, accountancy.

Katherine Corich is our Chair. She is founder and Global CEO of Sysdoc. Voted UK New Zealander in 2015, Katherine is a global networker and engages her staff in the work of the campaign. Sysdoc is one of the campaign's partners.

Christianne Williamson is a strategic communications expert currently leading a global DFID-funded campaign to end female genital mutilation. Christianne brings expertise in partnership and resource leveraging, having worked in various international development organisations.

Ewen McAlpine, works for Macaulay Search, and provides executive search services to organisations with just objectives. He is a strong networker providing valuable contacts and introductions in the Third and Commercial sectors.

Report of the Trustees (cont.)

Structure, Governance and Management (cont.)

Colin McLellan is a Chartered Accountant who, prior to retirement, was Finance Director of MJ Gleeson Group plc.

Bharti Patel is an accomplished and dedicated Human Rights and Social Justice campaigner focusing on every child's right to quality education and to be free from abuse and exploitation in all its forms. Previous roles include CEO of ECPAT UK - Every Child Protected Against Trafficking, Director of SVARAJ - Society for voluntary action Revitalisation and Justice and Director of Low Pay Unit.

Adeola Akintoye is a member of the Association of Certified Accountants and has a Masters degree in Business Information Technology. She has worked in the International Charity sector in leadership positions over the last 24 years and is currently Finance Director of Greenpeace International.

Trustee Induction and Training

When recruiting new Trustees, the Board ensures that such candidates fully understand the Charity's purposes and aims and possess the necessary skills to carry out their responsibilities.

Risk Management

The Trustees accept that the management of risk is ultimately their responsibility and, having examined the major strategic, business and operational risks which the CIO faces, confirm that appropriate control systems have been established to mitigate such risks, as far as is possible.

Objectives, Activities and Performance for the Public Benefit

The CIO was established to preserve the health of children and young people around the world by protecting them from sexual and other exploitation and the relief of poverty of children and young people around the world by the provision of funds and services to relieve the effects of poverty.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing the CIO's aims and objectives.

In pursuit of its aims and objectives, the CIO seeks to fundraise to protect children from exploitation, abuse and/or alleviating child poverty in cities hosting sporting events and elsewhere; grants to charitable organisations in cities hosting sporting events and elsewhere; campaign against child exploitation campaign for the enactment, strengthening and enforcement of legislation to protect children from sexual exploitation globally.

Summary of activities

It's a Penalty is a UK-based NGO with a global output, focused on ending abuse, exploitation and human trafficking worldwide through awareness-raising campaigns, advocacy for legal reform, educational programmes and youth empowerment.

Report of the Trustees (cont.)

In 2020/21, It's a Penalty had a phenomenal impact with three further campaigns around major sporting events (Super Bowl LV Campaign (January-February 2021) - Tampa, USA; UEFA European Championship Campaign (June-July 2021) - Europe; 2020 Olympics & Paralympics Campaign (July-September 2021) - Tokyo, Japan) and the continuation of our ongoing global campaign ('What is Human Trafficking?' Campaign with Liam Neeson - Worldwide). In addition to our campaigns, we also greatly expanded the impact of It's a Penalty by developing additional programmatic areas which contribute to our goal of ending abuse, exploitation and human trafficking on a global scale: CommonProtect, Student Ambassadors Network and Safe to Compete.

The It's a Penalty 2021 campaign for the Tampa Super Bowl launched globally on 12th January through media/social media. The Super Bowl took place on 7th February 2021, and the It's a Penalty Tampa Campaign ran during the months of January and February. Our partners were: A21, NFL, Hilton, Rescue:Freedom International, Tampa International Airport, Tampa Bay Super Bowl Host Committee, Airbnb, Uber, End It, Hillsborough County Commission on Human Trafficking, NCMEC, Rahab's Daughters, and S.O.A.P. Participating airlines were: American Airlines and Southwest.

The It's a Penalty 2021 campaign for the UEFA European Championship launched digitally on 28th May through social media. The UEFA European Championship took place between 11th June-11th July 2021, and the It's a Penalty Euros Campaign operated between May, June and July. Our partners were: Rescue:Freedom International, Hilton, St Giles Hotels and the Salvation Army.

The It's a Penalty 2021 campaign for the Tokyo Olympics & Paralympics launched globally on 1st July through media/social media. The Olympic and Paralympic Games took place between 23 July-8 August and 24 August-5 September 2021, with the campaign running throughout July, August and September. Our partners were: A21, Rescue:Freedom International, Airbnb, ZOE International, Rahab's Daughters, University of Surrey - HaRM Observatory for Human Rights and Major Events, and Sport for Smile. Participating airlines were: Emirates, Japan Airlines and Cathay Pacific. Special collaborators in Japan included: Japan Airlines, ANA, Narita Airport, Haneda Airport, Tokyo International Air Terminal Corporation, Tokyo Metro and JR East.

In total, It's a Penalty's campaigns in the 2020/21 period reached an estimated total of an incredible **682 million people worldwide** with campaign messages defining what human trafficking is, the signs to look out for, penalties for offenders, help for potential victims, and ways to report a suspected crime.

It's a Penalty's CommonProtect programme focusing on achieving legal change in the Commonwealth for the protection of children against sexual exploitation and abuse (CSEA) has continued to grow throughout the 2020/21 period. So far, collaborative partners include: the Commonwealth Lawyers Association, TrustLaw, Latham & Watkins, International Federation of Red Cross and Red Crescent Societies (IFRC), CMS UK, Clayton Utz, and individual law firms in 20 Commonwealth countries, Lanzarote Committee, Sysdoc, Commonwealth Parliamentary Association, WeProtect, ECPAT, ICMEC, Human Dignity Trust, and the Commonwealth Organisation for Social Work (COSW).

It's a Penalty's Student Ambassadors Network programme raising a community of student activists at universities was developed and began operation in the 2020/21 period. Participating universities so far include: Aberystwyth, Bath, Birmingham City, Cambridge, Durham. Liverpool, Hull, St Marys Twickenham, Surrey, and Sussex.

Report of the Trustees (cont.)

It's a Penalty's Safe to Compete initiative focusing on keeping children safe from sexual abuse, exploitation and trafficking in youth sports has progressed significantly in the 2020/21 period. To achieve our aims, we will be working in partnership with NCMEC, athlete ambassadors and other collaborative partners.

Objectives, Activities and Performance for the Public Benefit:

It's a Penalty strives for a world where no human being suffers abuse, exploitation or trafficking. To achieve this goal, our work consists on 4 key strategic programmes:

- **Campaigns** - raising awareness about human trafficking, exploitation and abuse during major sporting events;
- **CommonProtect** – advocating for legal reform to improve protection from sexual exploitation and abuse for children throughout the Commonwealth;
- **Student Ambassadors Network** – educating and raising up UK university students to prevent human trafficking and exploitation;
- **Safe to Compete** – training sports coaches and parents of children in Little Leagues (age 5-12 years) in the USA to prevent abuse and exploitation.

As a member of the UN Global Compact, our work contributes towards the achievement of the UN Sustainable Development Goals: 5.2 - Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation; 8.7 - Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms; 16.2 - End abuse, exploitation, trafficking and all forms of violence against and torture of children.

CAMPAIGNS

Harnessing the power of sport to prevent abuse, exploitation and human trafficking, It's a Penalty campaigns around major sporting events to raise awareness on a global scale, educate about the signs to look out for and equip people with ways to report.

Since 2014, we have launched 12 global campaigns headed by high-profile athletes and actors, positioning major sporting events as platforms for worldwide action and change. Each campaign is bespoke and contextualised to each major sporting event and the need in the host country, determined by working in partnership with sporting governing bodies and local NGOs. Educational messages about what human trafficking is, the penalties for offenders, and how to identify and report it reach a global audience through strategic distribution channels including: airlines' in-flight entertainment, hotels and accommodation, airports, local transport, cinemas, TV, and social media.

- Every campaign reaches an average of 180 million people across the world through our strategic channels.

- During each campaign, we have encouraged people to report abuse, exploitation and/or human trafficking, resulting in an average increase of calls to hotlines of 210%.

- To date, our campaigns have prevented 16,955 children and young people from becoming victims of abuse, exploitation and human trafficking globally.

It's a Penalty believes that prevention and awareness-raising campaigns are an effective way to curtail offences committed, and reduce demand while encouraging individuals, including victims to come forward and make a report.

To prevent abuse, exploitation and human trafficking, in 2020/21 we:

EDUCATED – about the global issues of abuse, exploitation and human trafficking, the penalties for offenders, and the signs of human trafficking - #knowthesigns;

EQUIPPED – sporting fans, tourists and the general public with mechanisms to report these crimes, both whilst at home and abroad;

ENCOURAGED – people and potential victims of human trafficking to make a report, 'Text. Call. Save Lives.'

Super Bowl LV Campaign (January-February 2021) - Tampa, USA

In January/February of 2021, It's a Penalty completed our 2021 campaign in the run-up-to and during Super Bowl LV alongside our founding partner A21, and major partners NFL Foundation, Hilton Worldwide and Rescue:Freedom International; supported by Tampa International Airport, AHLA (American Hotel & Lodging Association), FRLA (Florida Restaurant and Lodging Association), Uber, End It, Rahab's Daughters, In Our Backyard and SOAP.

The campaign was made possible by the Super Bowl Host Committee, the Hillsboro County Commission on Human Trafficking, the Tampa Bay Buccaneers, the NFL, and in partnership with local, state and federal agencies including the state attorney in Tampa, Florida's Attorney General, local trafficking task forces, and hundreds of local volunteers.

The COVID-19 pandemic exacerbated conditions of vulnerability locally in cities all over the world. Many victims were in lockdown with their abusers, children and adults spent more time online for work and school leading to increased vulnerability to trafficking, and despite the pandemic, many thousands of people still traveled to the state of Florida during Super Bowl LV.

Report of the Trustees (cont.)

The It's a Penalty Campaign harnessed Tampa Bay's Super Bowl LV as a powerful platform to encourage millions of people in the run-up to and during the event to help raise awareness by standing up against human trafficking & exploitation. High-profile American Football players, including Chris Godwin and Will Gholston, from the hosting team, the Tampa Bay Buccaneers, as well as Aaron Rodgers, Andy Dalton, Benjamin Watson, and Nick Foles delivered an impactful message on our 30-second campaign film.

In January/February 2021, we made an impact globally, and locally in Tampa Bay, reaching a total potential of **176.2 million people worldwide**, as well as distributing 93,000 pieces of informative campaign materials through volunteer outreach on the ground in Tampa.

On January 6th, we held a press conference with Florida's Attorney General Ashley Moody at Tampa International Airport. It's a Penalty Campaign signage was unveiled in terminals, security checkpoints and public restrooms to educate passengers. On January 12th we launched the Campaign in Tampa, hosted by our partners AHLA (American Hotel & Lodging Association) and FRLA (Florida Restaurant and Lodging Association), in collaboration with our founding partner, A21, major partners NFL Foundation, Hilton Worldwide, Rescue:Freedom International, and alongside supporting partners End It, Airbnb, Uber, SOAP and Rahab's Daughters.

To maximize our impact in Tampa, we also joined forces and worked closely with local organizations. These included the Hillsborough County Commission on Human Trafficking as well as law enforcement, prosecution entities, and the local human trafficking task force. We also partnered with The Super Bowl Host Committee, Florida Attorney General Ashley Moody, and the Tampa International Airport.

On January 30th 2021 – the weekend before the Super Bowl – over 500 volunteers, including survivors of human trafficking, joined with NO MORE, a Tampa organization committed to bringing hope to the most vulnerable, the S.O.A.P. Project, led by Theresa Flores, a survivor of human trafficking, and In Our Backyard. Volunteers packed awareness kits that included 93,000 It's a Penalty posters, leaflets, and business cards in English and Spanish, 7,000 hand sanitizers, thousands of S.O.A.P Project soaps and face wipes into kits, and a list of missing children in the local city. Campaign materials were distributed to hotels and motels across the tri-county Tampa Bay area. It's a Penalty and its Founding Partner A21 partnered with The S.O.A.P Project, NO MORE, and Hilton to coordinate the outreach.

It's a Penalty teamed up with Project G.O.A.T, which stands for Global Offensive Against Trafficking, to create an It's a Penalty/A21 G.O.A.T statue, painted by local artist Zulu Painter. The statue was displayed as part of an art installation at the Tampa International Airport along with other life-size goat statues designed by amazing artists and represented by celebrity athletes, actors and musicians. This local art-based campaign brought greater awareness in the fight against human trafficking and sexual exploitation of children.

Campaign Impact

- 6 survivors recovered and 146 arrests made (Hillsborough County Commission on Human trafficking).

- 40 survivors assisted by our partner Rahab's Daughters.

Report of the Trustees (cont.)

- 18 children identified from the NCMEC missing children's list in Tampa following the It's a Penalty/S.O.A.P. Project/NO MORE/In Our Backyard outreach day.

- 166% increase of calls reporting human trafficking in Tampa made to the National Human trafficking Hotline (Polaris) compared to the same time period in the previous year (2020).

- 44 Hilton Hotels trained staff and management in Tampa to spot human trafficking and exploitation, and distributed campaign materials to guests.

- 700 hotel and motel workers were trained by A21 as part of our campaign launch in collaboration with AHLA and FRLA.

- 5,533 Airbnb host homes received digital educational materials with the signs to look out for and appropriate hotlines to make a report.

- 10.1 million passengers potentially exposed to the full-page It's a Penalty 2021 Campaign ad in American Way, American Airlines' in-flight magazine.

- 2,500 It's a Penalty rear-view mirror hang tags were distributed to drivers and displayed inside Uber vehicles.

- 10.5 million passengers potentially reached on American Airlines and Southwest Airlines flights by the It's a Penalty campaign film shown in-flight from January-February 2021.

- 1.1 million travellers passed through Tampa International Airport where digital signage was displayed from January 5th-February 12th.

- 2.6 million people reached through social media on Its a Penalty's platforms as well as posts made by our partners, influencers, and supporters.

- 152 million people potentially reached through media coverage in print and on TV during the campaign.

During the Super Bowl LV in Tampa, we asked people to answer a short survey on our website (www.itsapenalty.org) to help us understand and assess the difference that the It's a Penalty campaign made in EDUCATING about global issues of trafficking and exploitation, and the signs to look out for to identify a crime. A primary goal of the campaign is to EQUIP the public to report these crimes and ENCOURAGE them to be confident in making that report.

- 80.5% of respondents felt It's a Penalty improved their awareness of the issues of trafficking and exploitation.

- 77% of respondents said their knowledge of the signs of these crimes had increased because of It's a Penalty.

- 85% of respondents felt more equipped to report crimes of trafficking and exploitation after being exposed to our 2020 Campaign

89.4% of respondents felt that It's a Penalty campaign increased their confidence or likeliness to report suspected cases of exploitation and trafficking.

'What is Human Trafficking?' Campaign (Ongoing) with Liam Neeson - Worldwide

In 2020, Liam Neeson teamed up with It's a Penalty to help end human trafficking & exploitation globally. Our mission with this campaign was to educate about what exactly human trafficking is, in order to enable everyone to identify and report suspected cases, and protect and prevent those at risk from becoming victims.
Since the campaign's launch in July 2020, the campaign film has continued to be shown all over the world having a global impact.

Campaign Impact

- The 30 second campaign film aired a total of 198 times on NFL Network Television between January-March 2021, throughout the playoffs and Super Bowl Sunday. Through this, the film reached an estimated total of 20.8 million people.

- Five major airlines aired the 30 second campaign film in-flight from October-December 2020. Additionally, American Airlines featured the Campaign in the October, November and December issues of American Way, the in-flight magazine of American Airlines. The total estimated reach through these channels is a potential 32.7 million people.

- The 30 second version of the campaign film was shown on video walls across all Village Cinema locations in Australia from October 2020 - March 2021 reaching thousands of film fans.

- Miami International Airport showed the film from October - December 2020. Passengers and visitors could view it throughout the airport on monitors airing the CNN network, reaching a potential 839,000 people.

Therefore, from October 2020 to date the Liam Neeson 'What is Human Trafficking?' campaign has further potentially reached over 54.3 million people worldwide.

UEFA European Championship Campaign (June-July 2021) - Europe

In May-July 2021, we delivered a digital campaign which ran during the 2020 UEFA European Football Champions. It's a Penalty teamed up with Gary Lineker to produce a campaign video highlighting the effects of CSEA (child sexual exploitation and abuse) on boys, which featured across our social media channels.

It's a Penalty focused on boys for the EUROS campaign because they are often overlooked in legislation protecting children from sexual violence, in government action plans and in wider dialogue.

Our goal was to challenge the social stigma surrounding the abuse of boys, which leads many boys to stay silent, and the pervasive misconception that boys cannot be victims of sexual abuse. As well as highlight the issue that, for a variety of reasons and in specific contexts, oftentimes boys are increasingly vulnerable to CSEA.

To raise awareness, we also partnered with Hilton hotels and St Giles hotels across Europe, who displayed posters featuring Gary Lineker, the signs to look out for and reporting hotlines in hotel reception areas and elevators. Our 'What is Human Trafficking?' video featuring the actor Liam Neeson was shown on digital screens in the hotels in **London, Glasgow, Baku, Rome, Amsterdam, Munich, Bucharest and St Petersburg.**

Campaign Impact

- The campaign video with Gary Lineker reached over 1000 people on It's a Penalty's social media channels

- The Hilton displayed the Liam Neeson film in hotels located throughout countries participating in The UEFA Euro 2020 Championship including in the cities: **London, Glasgow, Baku, Rome, Amsterdam, Munich, Bucharest and St Petersburg.** host cities for the Euro 2020 competition. They also conducted in-person training in the UK and virtual human trafficking training across Europe to their Hotels in the vicinity of the event venues. This totalled a potential reach of 5,700 people across Europe.

- St. Giles Hotels displayed the Campaign poster in their hotel in London during the UEFA Euro 2020 Championship reaching a total of 7,716 people.

2020 Olympics & Paralympics Campaign (July-September 2021) - Tokyo, Japan

The Tokyo Campaign was a huge success for It's a Penalty despite the delay in the Summer Games due to the Pandemic and the cultural boundaries and potential obstacles in delivering a campaign on human trafficking in Japan. Particularly with the pandemic's impact resulting in increased incidences of human trafficking and exploitation worldwide, It's a Penalty's campaign in Tokyo this summer was more important than ever.

37,000 people in Japan currently live in conditions of modern slavery (Global Slavery Index, 2018), and 24.9 million people worldwide are subjected to human trafficking (ILO). Despite these numbers, it is a taboo topic, with many people being exposed to what human trafficking is for the first time through our Campaign.

The aims of the Tokyo Campaign were to accelerate awareness about human trafficking and exploitation, as well as prevention efforts. Additionally, our messaging sought to send hope to survivors and actively engage the public in the battle to eliminate human trafficking in Japan.

The Tokyo Campaign was made possible thanks to our founding partner A21, as well as supporting partners Rescue: Freedom International, Airbnb, ZOE International and Rahab's Daughters. Academic partners University of Surrey, HaRM Observatory for Human Rights and Major Events, and strategic partner in Japan Sport for Smile also facilitated the operation of the campaign.

We created a 30-second campaign film and informative posters including signs to look out for and reporting hotlines in both English and Japanese. High profile Olympians and Paralympians front the campaign including Usain Bolt, Cathy Freeman, Ellie Simmonds and Naoko Takahashi were shown in-flight on Japan Airlines, Emirates and Cathay Pacific, in Narita and Haneda airports, as well as on Tokyo Metro and JR East trains across transport networks in Tokyo and to an audience of millions at the famous Shibuya Crossing in Tokyo.

Report of the Trustees (cont.)

Working with our partners Rahab's Daughters and local Japanese NGOs including Sport For Smile and ZOE Japan, we established a bilingual human trafficking hotline – the first of its kind in Japan – to receive reports of suspected cases. The hotline will continue permanently, ensuring a long-term positive legacy for the campaign in Japan.

Campaign Impact

- The launch, hosted by Sarah de Carvalho, CEO of It's a Penalty, was joined by our partner, Yuri Osbourne, from ZOE Japan, Christian Elliot from A21, Patrick Robinson from AirBnB, Mie Kajikawa from Smile for Sport, Sharmila Wijeyakumar from Rahab's Daughters. Viewers from the United States, Japan, United Kingdom, Australia, Canada, Singapore, Philippines, Thailand, Brazil and Malaysia viewed the launch live panel, which has now reached 1,700 people with 169 reactions, comments and shares.

- Japan Airlines (JAL) showed our in-flight campaign film from the 1st July until the 31st August reaching a potential of 2,710,448 people on Domestic and International flights.

- All Nippon Airways (ANA) displayed our campaign poster in their in-flight magazine. This reached a potential 9.1 million readers.

- Cathay Pacific Airline ran the campaign film on their in-flight entertainment system for 3 months in July, August and September reaching a potential 324,798 passengers.

- Emirates displayed the in-flight campaign film in July, August and September to a potential audience of 1.8 million passengers.

- Narita Airport displayed our campaign poster and film on screens and on robots from the time period of 29th July - 4th August. This had an estimated reach of approximately 1 million passengers.

- Haneda Airport displayed the It's a Penalty campaign poster and film throughout the months of July and August reaching a potential 4,813,000 people.

- A total of 500 It's a Penalty campaign posters were distributed to three schools throughout Tokyo: Narusedai Elementary School, Kogasaka Elementary School and Naruse Chuo Elementary School. These posters educated children about what to look for and how to report signs of abuse.

- Tokyo Metro showed the campaign film in their trains and displayed 160 campaign posters on train platforms throughout Tokyo to a potential reach of 212 million people per month in July and August (424 million total).

- The film also appeared on JR East trains in August, reaching a potential 9 million people travelling in Tokyo and its surrounding areas.

- Our campaign posters were also displayed in 18 Japanese International Cooperation Agency (JICA) locations across Japan.

- We launched a Hotline with ZOE Japan and Rahab's Daughters specifically to report human trafficking incidences.

- Working across a number of diverse sectors we have increased the awareness about Human Trafficking not only in the sports and hotel industry but also have gained recognition from Government Officials and local residents. We have started a dialogue in Japan which, for many, was unheard of.

The full impact report for the Tokyo campaign with further details and insights, as well as an estimated total reach, will be available in November 2021.

Plans for Upcoming It's a Penalty Campaigns in Financial Year 2021/2022

Super Bowl LVI Campaign (January-February 2022) - Los Angeles, USA

Since the conclusion of the 2021 Super Bowl LV campaign in Tampa, USA, preparations have been being made for our planned campaign during the next Super Bowl, which will take place in Los Angeles in February 2022. This will be an exciting event as Los Angeles has not hosted a Super Bowl since 1993. The brand-new SoFi Stadium in Inglewood has a capacity of 100,240 fans and is located just three miles from LAX Airport.

The Super Bowl LVI campaign will aim to build upon the success of previous campaigns in the US, and educate about human trafficking and the signs to look out for, equip tourists, locals and sports fans with ways to report suspected human trafficking and exploitation, and encourage everyone to prevent human trafficking and protect potential victims - 'Suspect it? Report it.'

For the Los Angeles campaign, together with our founding partners A21, we will create a new campaign film featuring NFL athletes, as well as players from the LA Rams (the host team of the Super Bowl). The film will then be shown in-flight on airlines (American Airlines and Southwest Airlines confirmed), in hotels, LAX airport (TBC), event venues (TBC) and across social media. It's a Penalty are working with 5 NGOs on the ground and have formed an Alliance, with endorsement from the NFL and LASEC. Confirmed partners for the campaign so far include A21 (Founding Partner), Rescue:Freedom International and Hilton Worldwide.

2022 Commonwealth Games (July-August 2022) - Birmingham, UK

In 2022, the Birmingham Commonwealth Games present a fantastic opportunity to raise awareness locally in Birmingham, across the UK and worldwide, and prevent people from becoming victims of human trafficking and exploitation. This will be the second It's a Penalty Campaign to run at a Commonwealth Games (the previous being 2018 at Gold Coast), and we are looking to maximise our impact at the Games even further in Birmingham.

Working in line with the Commonwealth Games Federations' exemplary commitment to human rights, we hope It's a Penalty can harness Birmingham 2022's power as a platform to raise awareness, educate and prevent exploitation in the run-up to and during the Games, helping to leave a positive legacy and be a catalyst for change.

Report of the Trustees (cont.)

The aims of our Birmingham 2022 campaign are to: educate about the global issues of modern slavery, abuse, exploitation and human trafficking, penalties for offenders, and the signs to look out for #knowthesigns; equip sporting fans, tourists and the general public with mechanisms to report such crimes, both whilst at home and abroad; and encourage people to make a report if they suspect a crime and help end modern slavery.

For Birmingham 2022, our campaign film and materials will feature Commonwealth sporting stars (including Ellie Simmonds, Usain Bolt, Denise Lewis and Cathy Freeman) and reach millions of people in Birmingham and across the world. Key campaign activities proposed include:

- Major international airlines (such as British Airways, Emirates) to show the campaign film in-flight throughout the lead-up to and during the 2022 Commonwealth Games (July-August).

- Partnering with hotels in and around Birmingham to display the campaign film (in lobbies and guest bedrooms) and display posters with signs to look out for in staff areas and back of house.

- Hilton hotels - IAP to deliver training to staff and management on how to identify and report human trafficking and exploitation, complemented by It's a Penalty campaign materials.

- Working with the Birmingham Organising Committee to show It's a Penalty campaign film and display campaign materials inside event venues (TBC).

- Collaborating with taxi companies (e.g. Uber) to display It's a Penalty rear-view mirror tags in their cars and show the campaign film to their drivers, with training on human trafficking (TBC).

- Collaborating with Birmingham Airport to display It's a Penalty digital banners or campaign film alongside public flight information screens or in other public areas (TBC).

- Partnering with local anti-human trafficking NGOs to assist with local contextualisation, work with volunteers for outreach work and to distribute campaign materials and leave a positive legacy for the Commonwealth Games in Birmingham.

- Global social media and PR campaign to publicise our presence at the 2022 Commonwealth Games, our partnerships and provide essential information to people worldwide.

- Student Ambassador Network - an agreement has been made with Birmingham City University to run the Student Ambassador Network across 3 schools faculties with up to 50 students in 2021. In 2022 the programme will be run with 150 students.

COMMONPROTECT

The sexual exploitation and abuse of children, including online, is reaching epidemic levels. No country is immune. Current gaps in laws mean that millions of children throughout the Commonwealth are legally unprotected from abuse by nationals and travelling offenders.

Working in collaboration with governments, civil society organisations, child rights champions and Commonwealth institutions, CommonProtect is the Commonwealth-wide movement to end impunity for child sexual exploitation and abuse (CSEA), improve access to justice for survivors and ensure better child protection. Our ultimate goal is for there to be a comprehensive legal framework in place in each Commonwealth country which criminalises CSEA in every form, no matter where the offender is from or where in the world the offence takes place.

The year 2020/21 has seen a lot of growth and development in It's a Penalty's CommonProtect programme, including:

- Developing a Theory of Change, defining aims and outcomes of the project and programme structure.

- Building relationships and partnerships with key organisations, including the Commonwealth Lawyers Association, TrustLaw (Thomson Reuters Foundation), International Federation of Red Cross and Red Crescent Societies (IFRC), international and local law firms, Commonwealth Parliamentary Association, Lanzarote Committee, WeProtect, ECPAT, ICMEC, Human Dignity Trust, Commonwealth Organisation for Social Work (COSW) and Commonwealth governments.

- Developing the evidence base for the programme of legal reform - producing an extensive research report analysing child protection legislation and systems in 20 Commonwealth countries, research in collaboration with lawyers in-country and major global law firms - to be published March 2022.

- Building a social media presence and voice on child protection issues for CommonProtect, networking with other organisations and establishing It's a Penalty as a leading authority on protecting children from CSEA.

STUDENT AMBASSADORS NETWORK

It's a Penalty's Student Ambassador Network is a programme to raise a community of student activists in the UK. This programme is designed to provide future change-makers with a space to embrace creativity, enhance employability and champion a social justice initiative to complement academic learning and skills.

The Student Ambassador Network programme combines conventional campaigning techniques - from building support on their campuses and in their communities to influencing people in authority. The programme equips students with the knowledge and skills to become expert Ambassadors of change against abuse exploitation and human trafficking - becoming champions and life-long advocates. On joining the Student Ambassador Network, they become part of a national network of young changemakers to bring about the social transformation we all want to see locally and globally.

Report of the Trustees (cont.)

The year 2020/21 has seen the building of the Student Ambassadors Network programme from the ground up, and has therefore involved a lot of development and strategising about what the programme hopes to achieve and what it will consist of.

From January-June 2021, we completed a pilot programme with University of Cambridge students. Quote from one of the pilot programme participants: 'The Student Ambassador Programme helped me become more confident in speaking out about the important issues of trafficking and slavery, and made me realise that each of us can make a real difference by doing what we can to raise awareness and making simple changes to our lifestyles.'

It's a Penalty has developed the course modules to include modules on campaigning, training frontline healthcare worker students and included consent/bystander training which was developed by Coventry University and Marshall elearning to run alongside the human trafficking modules. The course will be integrated into universities curriculum throughout the UK and with student societies. Starting in September 2021, 10 UK universities will participate in the programme: Aberystwyth, Bath, Birmingham City, Cambridge, Durham. Liverpool, Hull, St Marys Twickenham, Surrey, and Sussex.

SAFE TO COMPETE

Safe to Compete is a national initiative based in the US launched by It's a Penalty and The National Center for Missing & Exploited Children (NCMEC) to prevent abuse, exploitation and trafficking of young children as they learn to compete in youth sports. With Safe to Compete, It's a Penalty aims to foster an environment in youth sports where children are safe from sexual abuse and exploitation.

Youth sports present a great platform through which to raise awareness and protect children. High profile cases of young athletes being abused whilst competing have drawn attention to the issue of child protection in sports all over the world. Safe to Compete's focus is to address gaps in knowledge, skills and action amongst parents, caregivers and coaches in order to improve every child's protection from these forms of violence.

Our goal is to create an accredited training for coaches in youth sports nationally, as well as a one-stop course with comprehensive resources for busy parents and caregivers, to be piloted initially in Florida and New York.

The year 2020/21 has consisted of:

- Initial development of Safe to Compete, the evidence behind the need for such an initiative, its objectives and outcomes.

- Formalising the joint collaboration with NCMEC.

- Securing athlete ambassadors: Chris Godwin, Wide Receiver with Tampa Bay Buccaneers and Super Bowl Champion, Hunter Dozier, Major League Baseball Player for Kansas City Royals, Evan Kravetz, Major League Baseball Player for Cincinnati Reds.

- Researching and approaching potential funders and partners.

- Securing law enforcement endorsement for the initiative in the US.

- Working towards pilot programmes in Florida and New York (to begin in 2022).

Financial Review

It's a Penalty enjoyed a good year in terms of financial receipts and despite, the impact of COVID-19, was well represented at Super Bowl LV in Tampa and at the TOKYO Olympics. It is worth reporting that Unrestricted Income in the year includes Pro Bono Legal Costs of £635,873 which were largely provided in support of the COMMONPROTECT initiative. A surplus of Unrestricted Reserves is carried into the year to 30 September 2022.

Reserves policy

The CIO currently has no Restricted Reserves and an Unrestricted General Reserve of £41,642 at 30 September 2021.

Restatement of prior year figures

The trustees have reviewed their calculations in relation to pro bono work and this has lead to a restatement on the prior years statement of financial activities, this had no effect on the deficit in the year

Plans for Future Periods

The following potential future It's a Penalty campaigns have been identified:

2022 Super Bowl LVI Los Angeles

- 2022 – Beijing Winter Olympics & Paralympics China (Feb/March)
- 2022 – Birmingham UK Commonwealth Games
- 2022 – Qatar football World Cup

Report of the Trustees (cont.)

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statel guess that we were luckyments on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

The Report of the Trustees was approved by written procedure amongst Trustees on 19/1/22 and signed on their behalf by:

K Corich

25 January 2022.

KC.

IT'S A PENALTY
INDEPENDENT EXAMINER'S REPORT FOR THE

YEAR ENDED 30 SEPTEMBER 2021

I report to the Trustees on my examination of the accounts of It's a Penalty (the CIO) for the year ended 30 September 2021.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Robinson FCA
Chartered Accountant
Silbury Court
420 Silbury Boulevard
Central Milton Keynes
MK9 2AF

Date: 25 February **2022**

IT'S A PENALTY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Un-Restricted General	Restricted Funds	Total 2021	Total 2020 As restated
		£	£	£	£
Income					
Income from Generated funds					
Donations and grants	2	938,027		938,027	468,636
Total Income		938,027		938,027	468,636
Expenditure					
Charitable Activities					
Expenditure on charitable activities	3	839,578		839,578	336,614
Cost of Raising funds					
Expenditure on raising funds	4	50,492		50,492	137,357
Other Expenditure					
Support costs	5	20,317		20,317	20,269
Total expenditure		910,387		910,387	494,240
Transfer between Funds		0		0	-
Net movement in funds		27,640		27,640	(25,604)
Balance at 1 October 2020		14,002		14,002	39,606
Balance at 30 September 2021		41,642		41,642	14,002

All of the above results are derived from continuing activities.

All gains and losses recognised in the period are included above.

The split of comparative funds is shown in note 13.

The notes on pages 20 to 26 form part of these financial statements.

IT'S A PENALTY

BALANCE SHEET AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Intangible assets	7		-		-
Current Assets					
Debtors	8			25,200	
Cash at bank and in hand		75,990		12,349	
		75,990		37,549	
Creditors: amounts falling due within one year	9	(34,348)		(23,547)	
Net current assets / (liabilities)			41,642		14,002
Net assets			41,642		14,002
Represented by:	10/11				
Unrestricted funds			41,642		14,002
Restricted funds			-		-
Total Charity Funds			41,642		14,002

The financial statements were approved by the Trustees on and were signed on their behalf by:

C McLellan Trustee 08.02.22

The notes on pages 20 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

It's a Penalty meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees have taken advantage of the exemption in Charities SORP (FRS102) from including a cashflow statement in the financial statements on the grounds that the organisation is small.

Income

Donations and Grants

Income from donations and grants is included in incoming resources when received. Income is then deferred when a condition which is placed upon the Charity's entitlement to it has not yet been completed.

Donations receivable for the general purposes of the Charity are credited to general unrestricted funds. Donations for purposes restricted by the wishes of the donor are taken to restricted funds.

Intangible income in the form of valuable good or services donated to the Charity at some actual expense to the donor are included in the Statement of Financial Activities when the benefit is quantifiable and measurable.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Intangible Assets and Amortisation

Intangible assets are stated at cost less accumulated amortisation and any accumulated impairment losses. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website Development	3 years straight line

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds comprise funds donated for specific purposes. The aim and use of each fund is set out in the notes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

1. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, taking into account the possible impact of COVID-19 on trading activities, the mitigating actions that can be taken to control costs and the ability of the Charity to borrow or fund raise for additional funds, that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and grants

	2021	2020 As restated
	£	£
Institutional income	277,854	163,260
Trust income	10,000	-
Other income	650,173	305,376
	938,027	468,636

Unrestricted Income from donations and grants was £938,027 (2020: £468,636) of which £Nil (2020: £101) was restricted, and £Nil (2020: £18,500) was transferred from unrestricted funds.
Other income includes £650,173 (2020: £305,376) relating to donations in kind principally provided for professional services contributing to advancing our advocacy agenda.

Included within institutional income is an amount of £nil (2020: £nil) relating to donations in kind received by the Charity.

3. Expenditure on charitable activities

It's a Penalty Campaign	Unrestricted £	Restricted £	2021 £	2020 As restated £
Salaries & NI	54,081		54,081	48,678
Consultants	91,265		91,265	50,351
Design & Artwork	16,806		16,806	31,191
Website	1,312		1,312	3,332
Promotion	0		0	28,540
Social Media Development	33,942		33,942	38,274
Filming & Production	6,300		6,300	28,757
Travel & Accommodation	0		0	15,169
Legal Expenses	635,872		635,872	92,322
Total	839,578		839,578	336,614

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Expenditure includes £650,173 (2020: £305,376) relating to donations in kind for professional services contributing to advancing our advocacy agenda.

4. Expenditure on raising funds

	Unrestricted £	Restricted £	2021 £	2020 £
Advocacy Lobbying	21,378		21,378	41,630
Advocacy Fundraising	29,114		29,114	95,727
	50,492		50,492	137,357

5. Other Expenditure

	Unrestricted £	Restricted £	2021 £	2020 £
Support Costs				
Office Rent	2,474		2,474	5,770
Accountancy	8,000		8,000	7,800
Travel & Refreshments	4,275		4,275	4,359
Other Costs	4,068		4,068	840
Governance costs				
Independent Examiner's Fee	1,500		1,500	1,500
	20,317		20,317	20,269

6. Staff numbers and expenses

There was no Trustees' remuneration during the financial year and trustee expenditure of £nil was reimbursed (2020: £96).

The average number of persons employed by the CIO during the year was:

	2021 No.	2020 No.
Average staff head count	1	1
Staff costs (for the above persons)		
Wages and salaries	75,000	73,300
Social security costs	5,134	4,912
Pension	3,000	2,932
	83,134	81,144

One employee received emoluments of more than £60,000 per annum as disclosed above.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

7. Intangible Assets

	Website	Total
	£	£
Cost		
Brought forward	6,000	6,000
Additions	-	-
Carried forward	**6,000**	**6,000**
Amortisation		
Brought forward	6,000	6,000
Charge for the year	-	-
Carried forward	**6,000**	**6,000**
Carrying value		
At 30 September 2020	-	-
At 30 September 2021	-	-

8. Debtors

	2021	2020
	£	£
Trade Debtors		
Accrued Income	0	25,000
Rent Deposit	0	200
Total	0	25,200

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	7,111	14,300
Taxation and Social Security	2,465	2,380
Accruals	24,772	6,867
Total	34,348	23,547

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fund balances at 30 September 2021 are represented by:				
Tangible fixed assets				
Current assets	75,990	-	75,990	37,549
Creditors due within one year	(34,348)	-	(34,348)	(23,547)
	41,642	-	41,642	14,002

11. Analysis of charitable funds

	Un-Restricted Funds	Restricted Funds	Total Funds
	£	£	£
Brought forward at 30 September 2020	14,002	-	14,002
Income	938,027		938,027
Expenditure	(910,387)		(910,387)
Transfers	0		0
Balance at 30 September 2021	**41,642**		**41,642**

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

12. Related parties

During the year It's a Penalty paid a share of rent and telephone costs of £3,684 (2020: £5,771) for a shared office space, to its sister Charity Happy Child International.

13. Comparative funds

	Un-Restricted General £	Restricted Funds £	Total 2020 As restated £
Income			
Income from Generated funds			
Donations and grants	468,535	101	468,636
Total Income	468,535	101	468,636
Expenditure			
Charitable Activities			
Expenditure on charitable activities	318,013	18,601	336,614
Cost of Raising funds			
Expenditure on raising funds	137,357	-	137,357
Other Expenditure			
Support costs	20,269	-	20,269
Total expenditure	475,639	18,601	494,240
Transfer between funds	(18,500)	18,500	
Net movement in funds	(25,604)	-	(25,604)
Balance at 1 October 2019	39,606	-	39,606
Balance at 30 September 2020	**14,002**	**0**	**14,002**