

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**

CONTENTS

Page

1	Legal and administrative information
2	Report of the Trustees
17	Independent Examiner's Report
18	Statement of Financial Activities
19	Balance Sheet
20	Notes forming part of the Financial Statements

**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

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

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.

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

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.

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

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.

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

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.

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

Report of the Trustees (cont.)

- 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.

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

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.

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

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

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

Report of the Trustees (cont.)

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.

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

Report of the Trustees (cont.)

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.

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

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.

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

Report of the Trustees (cont.)

- 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.

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

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.

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

Report of the Trustees (cont.)

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.

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

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.

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

Report of the Trustees (cont.)

- 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

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

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
and signed on their behalf by:

19/1/22



.....
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.

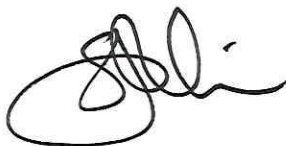
Independent examiner's statement

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 £
<u>Income</u>					
Income from Generated funds					
Donations and grants	2	938,027		938,027	468,636
Total Income		<u>938,027</u>	<u></u>	<u>938,027</u>	<u>468,636</u>
<u>Expenditure</u>					
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		<u>910,387</u>	<u></u>	<u>910,387</u>	<u>494,240</u>
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		<u>41,642</u>	<u></u>	<u>41,642</u>	<u>14,002</u>

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.

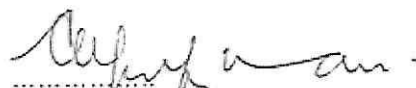
IT'S A PENALTY

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	
		<u>75,990</u>		<u>37,549</u>	
Creditors: amounts falling due within one year	9	(34,348)		(23,547)	
		<u></u>		<u></u>	
Net current assets / (liabilities)			<u>41,642</u>		<u>14,002</u>
Net assets			<u>41,642</u>		<u>14,002</u>
Represented by:	10/11				
Unrestricted funds			41,642		14,002
Restricted funds			<u>-</u>		<u>-</u>
Total Charity Funds			<u>41,642</u>		<u>14,002</u>

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

and


C McLellan

Trustee 08.02.22

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

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

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
---------------------	-----------------------

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

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.

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

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
	<u>938,027</u>	<u>468,636</u>

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

	Unrestricted	Restricted	2021	2020 As restated
It's a Penalty Campaign	£	£	£	£
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	<u>839,578</u>		<u>839,578</u>	<u>336,614</u>

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

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
	<u>50,492</u>		<u>50,492</u>	<u>137,357</u>

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
	<u>20,317</u>		<u>20,317</u>	<u>20,269</u>

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
	<u>83,134</u>	<u>81,144</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

7. Intangible Assets

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

8. Debtors

	2021 £	2020 £
Trade Debtors		
Accrued Income	0	25,000
Rent Deposit	0	200
Total	<u>0</u>	<u>25,200</u>

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	<u>34,348</u>	<u>23,547</u>

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

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)
	<u>41,642</u>	<u>-</u>	<u>41,642</u>	<u>14,002</u>

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	<u>41,642</u>	<u>-</u>	<u>41,642</u>

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

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 £
<u>Income</u>			
Income from Generated funds			
Donations and grants	468,535	101	468,636
Total Income	<u>468,535</u>	<u>101</u>	<u>468,636</u>
<u>Expenditure</u>			
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	<u>475,639</u>	<u>18,601</u>	<u>494,240</u>
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	<u><u>14,002</u></u>	<u><u>0</u></u>	<u><u>14,002</u></u>