

# THE CORPORATE JUSTICE COALITION CIO

England & Wales · Charity number 1179102

## Details

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<b>Other names</b>	CORE, CORE COALITION, CORPORATE JUSTICE COALITION LIMITED, Corporate Justice Coalition, THE CORPORATE JUSTICE COALITION LIMITED, THE CORPORATE RESPONSIBILITY (CORE) COALITION LIMITED, CJ Coalition
<b>Status</b>	Registered
<b>Legal form</b>	CIO
<b>Registered</b>	2018-07-06
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** c/o Anti Slavery International  
Unit 1.3  
17 Oval Way  
London  
SE11 5RR

**Phone** 02037525712

**Website** <https://corporatejusticecoalition.org/>

## Activities

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**Objects:** TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS 1948) AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND IN REGIONAL CODES OF HUMAN RIGHTS WHICH INCORPORATE THE RIGHTS CONTAINED IN THE UDHR AND THOSE SUBSEQUENT CONVENTIONS AND DECLARATIONS) FOR THE PUBLIC BENEFIT, BY ALL OR ANY OF THE FOLLOWING MEANS:- MONITORING ABUSES OF HUMAN RIGHTS RELATED TO BUSINESS ACTIVITY;- PROMOTING THE RIGHT TO REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE;- RESEARCHING THE IMPACTS OF BUSINESS ON HUMAN RIGHTS;- PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON BUSINESS IMPACTS ON HUMAN RIGHTS;- COMMENTING ON PROPOSED LEGISLATION AND GOVERNMENT POLICY IN RELATION TO BUSINESS AND HUMAN RIGHTS;- RAISING AWARENESS OF THE IMPACTS OF BUSINESS ON HUMAN RIGHTS;- PROMOTING PUBLIC SUPPORT FOR THE RIGHTS OF COMMUNITIES AND INDIVIDUALS WHOSE HUMAN RIGHTS ARE ADVERSELY AFFECTED BY BUSINESS ACTIVITY;- PROMOTING RESPECT FOR HUMAN RIGHTS BY BUSINESSES; AND- INTERNATIONAL ADVOCACY IN RELATION TO BUSINESS AND HUMAN RIGHTS.

**Activities:** ? Promoting respect for human rights by businesses & monitoring abuses related to business activity;? Promoting the right to redress;? Researching the impacts of business on human rights, raising awareness of this and providing technical advice to govt. & others;? Commenting on proposed legislation & govt. policy; and? Promoting public support for the rights of communities & individuals.

## Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£192,828	£187,675	-	-
2024-04-30	£212,630	£162,358	-	-
2023-04-30	£197,693	£150,739	-	-
2022-04-30	£121,535	£135,514	-	-
2021-04-30	£131,969	£121,600	-	-

## Trustees

Name	Role	Appointed
Adaeze Okoye		2023-11-02
Barbara Davies Quy		2025-11-01
Dan Leader		2018-09-01
Edward John Gillespie		2025-11-01
Elaine Catherine Gilligan		2020-10-01
Syed Mustafa Qadri		2018-09-01
Tim Joseph Cooke-Hurle		2018-09-01

**THE CORPORATE JUSTICE COALITION CIO**

England & Wales - Charity number 1179102

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# Accounts

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# THE CORPORATE JUSTICE COALITION CIO

Registered charity no: 1179102

## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

for the year ended

30 APRIL 2025

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## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025

### OBJECTIVES AND ACTIVITIES

The Corporate Justice Coalition's charitable objectives are:

To promote human rights (as set out in the Universal Declaration of Human Rights 1948 and subsequent human rights conventions, declarations and decisions of the United Nations, International Labour Organisation and regional bodies), by all or any of the following means:

- Monitoring abuses of human rights related to business activity;
- Promoting the right to redress for the victims of human rights abuse;
- Researching the impacts of business on human rights;
- Providing technical advice to government and others on business impacts on human rights;
- Commenting on proposed legislation and government policy in relation to business and human rights;
- Raising awareness of the impacts of business on human rights;
- Promoting public support for the rights of communities and individuals whose human rights are adversely affected by business activity;
- Promoting respect for human rights by businesses;
- International advocacy in relation to business and human rights.

The Corporate Justice Coalition is the long-standing UK civil society network working to improve the accountability of multinational companies for their global impacts on human rights and the environment. Our organisation acts as the secretariat for the 68 formal partner organisations in our coalition in addition to coordinating work with a range of other organisations and individuals, including academic institutions, legal practitioners, activists and campaigners, parliamentarians, civil servants and government.

We facilitate information sharing and collaboration through our email groups; our well attended regular campaign calls and working group sessions; and at our events, including our annual partner meetings for planning collective work.

Committed to working on issues relevant to the domestic context while situating our work in a broader global context, we play an active role in our sister network, the European Coalition for Corporate Justice, on whose Board our director sat over the period.

Similarly, we continued to collaborate on a project which emerged in 2022, known as GICA (the Global Initiative for Corporate Accountability) on corporate accountability and mandatory human rights and environmental due diligence (mHREDD), undertaken alongside regional and national networks in Europe, the USA, Canada, Australia, Africa, Mexico, Brazil and south Asia. Consultations with partners and lived experience communities continued throughout spring 2025. The outcomes of this work will be produced and disseminated in mid-2025.

We respond to government and international (e.g. EU, UN, OECD) consultations on business and human rights issues and provide regular in-person and written briefings for MPs, peers and their advisors.

Over the financial year we provided written inputs to consultations and responses to government plans and proposals including proposals for future enquiries for the International Development Select Committee and the Environmental Audit Committee.

## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025

We ensure our work is linked to ongoing and relevant legal cases and issues wherever we consider them to be relevant to our work. We are also coordinating an ongoing complaint to the UK NCP related to gender-based violence and harassment at McDonald's UK outlets. The complaint was cosigned by the BFAWU, IUF, EFFAT, SEIU and the TUC.

Finally, we engage with individuals and organisations across multiple social channels, while conducted targeted media engagement to promote our work and raise awareness amongst the public of business and human rights issues.

### **PUBLIC BENEFIT**

Trustees keep in mind the guidance from the Charity Commission on public benefit when establishing our aims and objectives and planning our future activities and we intend to comply with this. Much of our activity is geared towards achieving long-term changes to the legislative and regulatory framework for the governance of business and, as such, benefits are not always immediately visible. For example, our work which was central to achieving progressive amendments to the Modern Slavery Act was carried out over a number of years but has resulted in positive change for beneficiaries in the UK and overseas. Similarly, much of our activity over the past two years fits into a longer-term trajectory of securing legislative change which will ultimately lead to greater protection of individuals and communities around the world from human rights abuses by business.

### **ACHIEVEMENTS AND PERFORMANCE**

Our primary area of activity, achievement and performance is on our long-term initiative which calls for new legislation to enshrine a corporate duty to prevent negative human rights and environmental impacts in global value chains (also known as mandatory human rights and environmental due diligence / mHREDD). Our work on this initiative both as an organisation and across our coalition spans strategic planning and engagement with our many partner organisations, political advocacy, engagement with businesses, and media and communications work.

Over the 2024-2025 financial year we enjoyed notable advances in our coalition's work and impact on mHREDD.

In January 2025, Corporate Justice Coalition submitted its position paper to the Department for Business and Trade's call for input on the UK's Trade Strategy. Following multiple meetings with MPs multiple political parties alongside civil servants, as a result of our effort, the DBT announced that it would be conducting a review into responsible business conduct. CJC worked with partners around securing an amendment to the Great British Energy Bill on forced labour in energy supply chains. CJC has also been instrumental in supporting a robust analysis of the human rights and environmental harms in the Foreign and Commonwealth Office's ongoing [national baseline assessment](#) of the UK's implementation of the United Nations Guiding Principles. In May 2025, CJC joined the expert advisory Group, attending regular meetings.

## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025

Over the period, coalition members coalesced around advocacy efforts to raise awareness of and support the second reading of Baroness Lola Young of Hornsey’s “[Commercial Organisations and Public Authorities Duty \(Human Rights and Environment\) Bill](#)” (COPAD), whose first and second readings were held on the 23 November 2023 and 10 May 2024 respectively. The Bill drew on the most recent draft of the CJC model law in its development. Intensive preparation in the lead up to this date included conducting wide ranging parliamentary outreach and engaging with supporter groups, media and wider networks. CJC also provided input around early Day Motion of the [Better Business Act](#). Also in collaboration with partners, we engaged in outreach to MPs and Peers to secure support for our legal proposals, securing 50 pledges from Parliamentarians from eight parties on our Westminster facing ‘[Good Business Matters](#)’ by the close of the reporting period.

In addition to securing political support, we have strengthened our broader movement over the last 12 months, securing wide ranging business and investor support, establishing public support for new legislation, and growing the CJC network. This has included a number of engagements and outreach with unions, businesses, trade bodies as well as other CSOs.

We worked with partners to further promote a [statement](#) signed by 167 business enterprises and investment organisations calling on the UK Government to create ambitious human rights and environmental due diligence legislation, including through liability mechanisms such as failure to prevent. This statement was launched in tandem with the release of [YouGov Polling](#) in April 2024 carried out in collaboration with our coalition partner Friends of the Earth, which found that four in five UK adults want new UK laws requiring British companies to prevent human rights abuses (81%) and serious environmental damage (83%) in their operations and supply chains.

We also took part in and organised a number of high-profile events and meetings, including coordinating an event at the Labour party conference, holding multiple meetings with Parliamentarians, and leading events on the Parliamentary estate. To illustrate, in January 2025 we held an event for MPs at Parliament with our partners and business supporters to discuss our campaign for a Business Human Rights and Environment Act to advance corporate accountability in the UK.

Our public campaigning work also continues to gain momentum. The [shared petition](#) we coordinate had more than 128,000 signatures from members of the UK public at the end of the reporting period. Additionally, members and supporters of our partner organisations have sought and secured meetings with MPs, while we have spoken at a number of events, including on critical minerals, human rights defenders and land expropriation, and at various trade union conferences.

Our Coalition grew over the period, demonstrating our momentum and relevance to civil society organisations across the UK. We held two campaign partner meetings in 2024 and January 2025, at which the priorities and strategic direction for the coalition was collectively determined by partners. We advanced the ongoing development of a model law, collating feedback and input from civil society partners and legal experts to strengthen its development. Ongoing consultative outreach on this model law to allied civil society groups from the Global South is underway.

Our work as a whole was funded by Joseph Rowntree Charitable Trust, Sigrid Rausing Trust in addition to a number of voluntary contributions made by our partner organisations. Additionally, specific projects and initiatives were funded by the European Coalition for Corporate Justice (ECCJ), and the Global Initiative for Corporate Accountability (GICA).

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **GOVERNING DOCUMENT**

The Corporate Justice Coalition CIO is a Charitably Incorporated Organisation, and adopted a new CIO constitution on 24 November 2021. Previously The Corporate Justice Coalition was registered as a charitable company with effect from 6 July 2018 (originally as The Corporate Responsibility (CORE) Coalition Ltd).

### **BOARD**

The charity's Board of Trustees met twice during the year. All Trustees give their time voluntarily, and received no benefits from the charity. The Chair of the Board of Trustees is Elaine Maclay. Over the year, there were no changes to the Board's composition.

It is considered that all Trustees and any others who could be understood to be 'managers' in the activities and affairs of the CIO - as defined in Schedule 6 of the Finance Act 2010 - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

Trustees are recruited by advertising in professional journals and also via the charity's networks, and appointed following an interview process at a trustee meeting.

### **STAFF**

Over the course of the year, a total of five staff were employed non-consecutively:

- Director
- Senior Policy and Advocacy Officer
- Policy and Campaigns Officer
- Finance Officer
- Policy and Advocacy Assistant

### **RISK MANAGEMENT**

Trustees are aware that there are a variety of risks which have the potential to affect our success and aim to take these into account when planning our activities or responding to events.

### **FINANCIAL REVIEW**

#### **RESULT FOR THE YEAR**

The Trustees report an excess of income over expenditure of £5,153 which will be added to reserves for use in 2025/26.

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**

**RESERVES**

The accounts show reserves of £156,214, of which £7,114 are restricted and £149,100 are unrestricted.

**RESERVES POLICY**

The charity has a reserves policy, which identifies the restricted and designated funds required to meet future commitments, and a minimum level of unrestricted reserves to ensure that core activity could continue during a period of unforeseen difficulty. This has been calculated at approximately £77,924, which is 6 months of staffing and overhead costs. In addition, some funds are set aside to be used to take up opportunities that may arise.

The unrestricted reserves at 30th April 2025 were £149,100, which more than meets the desired target and provides substantial operating funds for 25/26. The surplus from 24/25 is budgeted to be spent on activities in 25/26, bringing the fund level to be more in line with the planned level.

Signed: ELAINE MACLAY

Name: ELAINE MACLAY

Date: 1 OCTOBER 2025

On behalf of the Board

TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025

**Independent examiner's report to the trustees of Corporate Justice Coalition CIO ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 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 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

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

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.

Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**  
**Statement of Financial Activities**  
**For year ended 30 April 2025**

		<u>2025</u> <u>Unrestricted</u> <u>funds</u>	<u>2025</u> <u>Restricted</u> <u>funds</u>	<u>2025</u> <u>TOTAL</u> <u>FUNDS</u>	<u>2024</u> <u>TOTAL</u> <u>FUNDS</u>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Income from donations	2	149,940	41,107	<b>191,047</b>	207,352
<i>Income from charitable activities:</i>	3	0	202	<b>202</b>	4,000
Investment income	4	1,579	0	<b>1,579</b>	1,278
<b>Total Income</b>		<b>151,519</b>	<b>41,309</b>	<b>192,828</b>	<b>212,630</b>
<b>Expenditure</b>					
Costs of raising funds		1,750	0	<b>1,750</b>	0
Expenditure on Charitable activities	5	146,667	39,258	<b>185,925</b>	162,358
<b>Total expenditure</b>		<b>148,417</b>	<b>39,258</b>	<b>187,675</b>	<b>162,358</b>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		<b>3,102</b>	<b>2,051</b>	<b>5,153</b>	<b>50,272</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		145,998	5,063	<b>151,061</b>	100,789
<b>Total funds carried forward</b>		<b>149,100</b>	<b>7,114</b>	<b>156,214</b>	<b>151,061</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form an integral part of these accounts

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025

**Balance Sheet as at 30 April 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Current Assets</b>					
Debtors	12	0		0	
Cash at bank		159,992		160,812	
	<b>Total current assets</b>		<b>159,992</b>		160,812
<b>Current Liabilities</b>					
Creditors falling due within one year	13	3,778		9,751	
	<b>Total current liabilities</b>		<b>3,778</b>		9,751
<b>Net Current assets</b>					
			<b>156,214</b>		151,061
<b>Total assets less current liabilities</b>					
			<b>156,214</b>		151,061
<b>The funds of the charity:</b>					
17					
<u>Unrestricted funds</u>					
General unrestricted funds		149,100		145,998	
			<b>149,100</b>		145,998
Restricted funds			<b>7,114</b>		5,063
			<b>156,214</b>		151,061

These financial statements of The Corporate Justice Coalition CIO Registered Number 1179102 were approved by the Board of Trustees and authorised for issue on 1 October 2025

**SIGNED ON BEHALF OF THE BOARD OF TRUSTEES**

ELAINE MACLAY

Name: E MACLAY

The notes on pages 10 to 14 form an integral part of these accounts

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**

**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) 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 Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements have been prepared under the historical cost convention. These accounts have been prepared in accordance with the Charities Act 2011.

There have been no changes to the basis of preparation this year or to the previous year's financial statements.

The Corporate Justice Coalition CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of the gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

**f) Fund accounting**

Unrestricted funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes specified by the funder.

**g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**h) Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid

**i) Cash at bank and in hand**

Cash at bank and 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

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**  
**Notes to the accounts (cont.)**

**j) Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**k) Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

	2025 £	2025 £	2025 £	2024 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>2. DONATIONS</b>				
<u>Grants</u>				
Action Aid	1,500	0	<b>1,500</b>	1,500
Amnesty International	7,500	0	<b>7,500</b>	7,500
Business and Human Rights Resource Centre	2,500	0	<b>2,500</b>	0
CAFOD	5,000	0	<b>5,000</b>	6,000
Christian Aid	3,000	0	<b>3,000</b>	3,000
Friends of the Earth	5,000	0	<b>5,000</b>	5,000
Friends of the Earth Scotland	200	0	<b>200</b>	200
Human Rights Watch	0	0	<b>0</b>	1,000
Global Witness	0	0	<b>0</b>	3,000
Joseph Rowntree Charitable Trust	50,000	0	<b>50,000</b>	55,000
Leigh Day	10,000	0	<b>10,000</b>	10,000
Oxfam	12,000	0	<b>12,000</b>	2,000
Polden Puckham Charitable Foundation	0	0	<b>0</b>	20,000
Scottish Catholic International Aid Fund	1,000	0	<b>1,000</b>	1,000
Steelworkers for Humanity				
OSF/Laudes/Humanity United	0	28,123	<b>28,123</b>	44,447
The Sigrid Rausing Trust	50,000	0	<b>50,000</b>	40,000
Traidcraft Exchange	2,000	0	<b>2,000</b>	0
<u>European Coalition for Corporate Justice (ECCJ)</u>				
ECCJ BHRinLaw project	0	0	<b>0</b>	1,030
ECCJ ASBL - 2024 grant	0	12,984	<b>12,984</b>	6,479
Donations from individuals including Gift Aid	240	0	<b>240</b>	196
	<b>149,940</b>	<b>41,107</b>	<b>191,047</b>	<b>207,352</b>
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
Contributions to meeting and travel costs	0	202	<b>202</b>	4,000
	<b>0</b>	<b>202</b>	<b>202</b>	<b>4,000</b>

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**  
**Notes to the accounts (cont.)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>4. INVESTMENT INCOME</b>		
Deposit account interest	<u><b>1,579</b></u>	<u>1278</u>

	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
Staff costs (note 9)	117,048	37,865	<b>154,913</b>	128,505
Travel and accommodation costs	1,595	421	<b>2,016</b>	896
Partner meetings	17	0	<b>17</b>	429
Events and workshops	8,495	481	<b>8,976</b>	8,747
Research and publications	181	491	<b>672</b>	1,306
Political consultancy support	0	0	<b>0</b>	4,900
Communications support	1,305	0	<b>1,305</b>	4,140
Advocacy consultant	458	0	<b>458</b>	0
Training and workshops for network	921	0	<b>921</b>	0
Printing costs (bus cards, materials)	133	0	<b>133</b>	0
Legal support	3,154	0	<b>3,154</b>	4,800
Website overhaul	0	0	<b>0</b>	640
Support costs (note 6)	11,871	0	<b>11,871</b>	7,845
Governance Costs (note 7)	1,489	0	<b>1,489</b>	150
	<u>146,667</u>	<u>39,258</u>	<u><b>185,925</b></u>	<u>162,358</u>

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>6. SUPPORT COSTS</b>				
Rent (hosting charge)	7,716	0	<b>7,716</b>	4,152
Website hosting and software	2,667	0	<b>2,667</b>	2018
IT equipment and office supplies	51	0	<b>51</b>	90
Employers' liability insurance	725	0	<b>725</b>	628
Subscriptions and card fees	712	0	<b>712</b>	957
	<u>11,871</u>	<u>0</u>	<u><b>11,871</b></u>	<u>7,845</u>

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>7. GOVERNANCE COSTS</b>				
Board meeting costs	169	0	<b>169</b>	0
HR consultancy	1,170	0	<b>1,170</b>	0
Independent examiner fees	150	0	<b>150</b>	150
	<u>1,489</u>	<u>0</u>	<u><b>1,489</b></u>	<u>150</u>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>8. NET OUTGOING RESOURCES</b>		
<u>The Operating Surplus is stated after charging :-</u>		
Accountancy services	<b>0</b>	490
Independent Examiner fee	<b>150</b>	150
Trustee Emoluments	<b>0</b>	0
	<u><b>0</b></u>	<u>0</u>

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**  
**Notes to the accounts (cont.)**

<b>9. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES</b>	<b>£</b>	<b>£</b>
Gross Salaries	127,847	113,278
Employer's National Insurance Contributions (net of Employment Allowance)	6,843	6,728
Employer's pension contribution	5,589	5,413
Accountancy services - freelance	0	490
Other staff costs	14,634	2,596
	<u>154,913</u>	<u>128,505</u>

No employees received employee benefits exceeding £60,000 (2024 nil).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind. One trustee received reimbursement of expenses of £169 during the year (2024 - nil).

**10. STAFF NUMBERS**

The average monthly head count during the year was **five** (2024 - four )

**11. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. The costs of the defined contribution scheme are included within expenditure on charitable activity costs. The costs for April 2025 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

<b>12. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants Receivable	0	0
Other debtors	0	0
	<u>0</u>	<u>0</u>

<b>13. CREDITORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Credit card account	0	300
Pension contributions	701	0
H M Revenue & Customs	311	1,252
Trade Creditors	408	590
Accruals	2,357	7,609
	<u>3,778</u>	<u>9,751</u>

**14. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**15. CONTINGENT LIABILITIES**

As at 30 April 2025 there are no contingent liabilities.

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2025**

**Notes to the accounts (cont.)**

**16. RELATED PARTIES**

There were no disclosable related party transactions during the year (2024 - none).

<b>17. STATEMENT OF FUNDS</b>	<b>Balance at 30 April 2024</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers between funds</b>	<b>Balance at 30 April 2025</b>
	£	£	£	£	£
<u>Unrestricted funds</u>					
Designated funds		0		0	0
General funds	145,998	151,519	148,417	0	149,100
	<u>145,998</u>	<u>151,519</u>	<u>148,417</u>	<u>0</u>	<u>149,100</u>
<u>Restricted funds</u>					
ECCJ 2024 - campaign funding sub-grant	0	12,984	9,982	0	3,002
Contributions for travel	0	202	202	0	0
Steelworkers - Challenging Corporate Power	5,063	28,123	29,074	0	4,112
	<u>5,063</u>	<u>41,310</u>	<u>39,258</u>	<u>0</u>	<u>7,114</u>
<b>TOTAL FUNDS</b>	<b><u>151,061</u></b>	<b><u>192,829</u></b>	<b><u>187,675</u></b>	<b><u>0</u></b>	<b><u>156,214</u></b>

Unrestricted funds are available to be spent for any of the purposes of the charity.

ECCJ funds carried forward will be spent in 25/26 on covering the partial cost of the Policy and Advocacy assistant who will be working across the team to support on advocacy, policy and coalition coordination.

The Steelworkers funds carried forward will be spent in 2025/2026 on supporting the activities of a global project advancing mandatory human rights and environmental due diligence within the Global Initiative on Corporate Accountability (GICA)

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Cash at bank and in hand	152,878	0	7,114	159,992
Other net assets /(liabilities)	(3,778)	0	0	(3,778)
	<u>149,100</u>	<u>0</u>	<u>7,114</u>	<u>156,214</u>

**19. Comparative for the Statement of Financial Activities**

<b>Income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL 2024</b>
Donations	156,426	50,926	207,352
<i>Income from charitable activities:</i>	0	4,000	4,000
Investment income	1,278	0	1,278
<b>Total Income</b>	<u>157,704</u>	<u>54,926</u>	<u>212,630</u>
<b>Expenditure</b>			
Costs of raising funds	0	0	0
Expenditure on Charitable activities	112,495	49,863	162,358
<b>Total expenditure</b>	<u>112,495</u>	<u>49,863</u>	<u>162,358</u>
<b>Net Income/(Expenditure)</b>	45,209	5,063	50,272
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	145,998	5,063	151,061
<b>Total funds carried forward at 30 April 2024</b>	<u>191,207</u>	<u>10,126</u>	<u>201,333</u>

**THE CORPORATE JUSTICE COALITION CIO**

England & Wales - Charity number 1179102

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# Accounts

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# THE CORPORATE JUSTICE COALITION CIO

Registered charity no: 1179102

## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

for the year ended

30 APRIL 2024

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## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024

### OBJECTIVES AND ACTIVITIES

The Corporate Justice Coalition's charitable objectives are:

To promote human rights (as set out in the Universal Declaration of Human Rights 1948 and subsequent human rights conventions, declarations and decisions of the United Nations, International Labour Organisation and regional bodies), by all or any of the following means:

- Monitoring abuses of human rights related to business activity;
- Promoting the right to redress for the victims of human rights abuse;
- Researching the impacts of business on human rights;
- Providing technical advice to government and others on business impacts on human rights;
- Commenting on proposed legislation and government policy in relation to business and human rights;
- Raising awareness of the impacts of business on human rights;
- Promoting public support for the rights of communities and individuals whose human rights are adversely affected by business activity;
- Promoting respect for human rights by businesses;
- International advocacy in relation to business and human rights.

The Corporate Justice Coalition is the long-standing UK civil society network working to improve the accountability of multinational companies for their global impacts on human rights and the environment. Our organisation acts as the secretariat for the 68 formal partner organisations in our coalition in addition to coordinating work with a range of other organisations and individuals, including academic institutions, legal practitioners, activists and campaigners, parliamentarians, civil servants and government.

We facilitate information sharing and collaboration through our email groups; our well attended regular campaign calls and working group sessions; and at our events, including our annual partner meetings for planning collective work.

Committed to working on issues relevant to the domestic context while situating our work in a broader global context, we play an active role in our sister network, the European Coalition for Corporate Justice, on whose Board our Director sat as Secretary over the period.

Similarly, we continued to collaborate on a project which emerged in 2022, known as GICA (the Global Initiative for Corporate Accountability) on corporate accountability and mandatory human rights and environmental due diligence (mHREDD), undertaken alongside regional and national networks in Europe, the USA, Canada, Australia, Africa, Mexico, Brazil and south Asia.

A long-standing member of the Home Office's Transparency in Supply Chains thematic group, we also form part of the Modern Slavery Strategy and Implementation Group, attending regular meetings.

We respond to government and international (e.g. EU, UN, OECD) consultations on business and human rights issues, and provide regular in-person and written briefings for MPs, peers and their advisors. Over the financial year we provided written inputs to consultations to the Public Bill Committee on the Economic Activity of Public Bodies Bill; the [Scottish Human Rights Bill consultation](#), and the [UK non-financial reporting consultation](#). We also coordinated and submitted a complaint to the UK NCP related to gender-based violence and harassment at McDonald's UK outlets. The complaint was cosigned by the BFAWU, IUF, EFFAT, SEIU and the TUC.

## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024

We ensure our work is linked to ongoing and relevant legal cases and issues wherever we consider them to be relevant to our work. To illustrate, we await the next steps in the Okpabi v Shell case, due to proceed to trial in England, after our 2020/2021 intervention with the International Commission of Jurists in the UK Supreme Court case of the same name.

Finally, we engage with individuals and organisations across multiple social channels, while conducted targeted media engagement to promote our work and raise awareness amongst the public of business and human rights issues.

### **PUBLIC BENEFIT**

Trustees keep in mind the guidance from the Charity Commission on public benefit when establishing our aims and objectives and planning our future activities and we intend to comply with this. Much of our activity is geared towards achieving long-term changes to the legislative and regulatory framework for the governance of business and, as such, benefits are not always immediately visible. For example, our work which was central to achieving progressive amendments to the Modern Slavery Act was carried out over a number of years but has resulted in positive change for beneficiaries in the UK and overseas. Similarly, much of our activity over the past two years fits into a longer-term trajectory of securing legislative change which will ultimately lead to greater protection of individuals and communities around the world from human rights abuses by business.

### **ACHIEVEMENTS AND PERFORMANCE**

Our primary area of activity, achievement and performance is on our long-term initiative which calls for new legislation to enshrine a corporate duty to prevent negative human rights and environmental impacts in global value chains (also known as mandatory human rights and environmental due diligence / mHREDD). Our work on this initiative both as an organisation and across our coalition spans strategic planning and engagement with our many partner organisations, political advocacy, engagement with businesses, and media and communications work. Over the 2023-2024 financial year we enjoyed notable advances in our coalition's work and impact on mHREDD. Following multiple meetings with MPs and Peers from multiple political parties, in tandem with concerted advocacy efforts involving academics and wider civil society, we secured advances in the form of a Labour National Policy Forum Commitment in November and a Liberal Democrat Policy position adopted at the 2023 Autumn party conference, both of which refer to due diligence in private and public sector supply chains.

Over the period, coalition members coalesced around advocacy efforts to raise awareness of and support the first reading of Baroness Lola Young of Hornsey's "[Commercial Organisations and Public Authorities Duty \(Human Rights and Environment\) Bill](#)" (COPAD), whose first and second readings were held on the 23 November 2023 and 10 May 2024 respectively. The Bill drew on the most recent draft of the CJC model law in its development. While the second reading fell outside of the 2023-2024 financial year, intensive preparation in the lead up to this date included conducting wide ranging parliamentary outreach and engaging with supporter groups, media and wider networks. Also in collaboration with partners, we engaged in outreach to MPs and Peers to secure support for our legal proposals, securing 55 pledges from Parliamentarians from eight parties on our Westminster facing '[Good Business Matters](#)' by the close of the reporting period.

## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024

In addition to securing political support, we have strengthened our broader movement over the last 12 months, securing wide ranging business and investor support, establishing public support for new legislation, and growing the CJC network. We worked with partners to develop a [statement](#) calling on the UK Government to create ambitious human rights and environmental due diligence legislation, including through liability mechanisms such as failure to prevent, securing sign on by 167 business enterprises and investment organisations. This statement was launched in tandem with the release of [YouGov Polling](#) carried out in collaboration with our coalition partner Friends of the Earth, which found that four in five UK adults want new UK laws requiring British companies to prevent human rights abuses (81%) and serious environmental damage (83%) in their operations and supply chains.

We also took part in and organised a number of high-profile events and meetings, including coordinating an event at the Labour party conference, holding multiple meetings with Parliamentarians, and leading events on the Parliamentary estate. To illustrate, in June 2023 we held an event for MPs in collaboration with the All-party Parliamentary Group on Human Rights, entitled '[Levelling the playing field for UK companies: Mandatory supply chain due diligence to protect human rights and the environment](#)'.

Our public campaigning work also continues to gain momentum. The [shared petition](#) we coordinate now has more than 126,000 signatures from members of the UK public. Additionally, members and supporters of our partner organisations have sought and secured meetings with MPs, while we have spoken at a number of events, including on critical minerals, Colombian human rights defenders and land expropriation, and at various trade union conferences.

Our Coalition grew by three members over the period, demonstrating our momentum and relevance to civil society organisations across the UK. Our annual partners' planning meeting was held in June 2023, at which the priorities and strategic direction for the coalition was collectively determined by the 21 organisations present. In line with the outcome of this meeting, we developed a [Parliamentary briefing on mHREDD and the environment](#), endorsed by 29 organisations. We advanced the ongoing development of a model law, collating feedback and input from civil society partners and legal experts to strengthen its development. Ongoing consultative outreach on this model law to allied civil society groups from the Global South is underway. In November, we published a case study report entitled '[Bridging the Gap](#)', which compiled case studies of human rights/environmental harms from around the world involving UK businesses and/or investors, highlighting how a new UK law could have made a difference to people and planet.

Our work as a whole was funded by Joseph Rowntree Charitable Trust, Sigrid Rausing Trust and Poldham Puckham Charitable Foundation, in addition to a number of voluntary contributions made by our partner organisations. Additionally, specific projects and initiatives were funded by the European Coalition for Corporate Justice (ECCJ), and the Global Initiative for Corporate Accountability (GICA).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### GOVERNING DOCUMENT

The Corporate Justice Coalition CIO is a Charitably Incorporated Organisation, and adopted a new CIO constitution on 24 November 2021. Previously The Corporate Justice Coalition was registered as

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**  
a charitable company with effect from 6 July 2018 (originally as The Corporate Responsibility (CORE) Coalition Ltd).

## **BOARD**

The charity's Board of Trustees met twice during the year. All Trustees give their time voluntarily, and received no benefits from the charity. The Chair of the Board of Trustees is Elaine Maclay. Over the year, changes to the Board's composition were incurred:

- Adaeze Okoye joined the Board in November 2023
- Olga Martinez-Ortega left the Board in November 2023
- Seema Joshi left the Board in December 2023

It is considered that all Trustees and any others who could be understood to be 'managers' in the activities and affairs of the CIO - as defined in Schedule 6 of the Finance Act 2010 - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

## **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

Trustees are recruited by advertising in professional journals and also via the charity's networks, and appointed following an interview process at a trustee meeting.

## **STAFF**

Over the course of the year, a total of five staff were employed non-consecutively:

- Director
- Senior Policy and Advocacy Officer
- Policy and Campaigns Officer
- Finance Officer
- Policy Intern (New temporary post)

## **RISK MANAGEMENT**

Trustees are aware that there are a variety of risks which have the potential to affect our success and aim to take these into account when planning our activities or responding to events.

## **FINANCIAL REVIEW**

### **RESULT FOR THE YEAR**

The Trustees report an excess of income over expenditure of £50,272 which will be added to reserves for use in 2024/25.

TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024

**RESERVES**

The accounts show reserves of £151,061, of which £5,063 are restricted and £145,998 are unrestricted.

**RESERVES POLICY**

The charity has a reserves policy, which identifies the restricted and designated funds required to meet future commitments, and a minimum level of unrestricted reserves to ensure that core activity could continue during a period of unforeseen difficulty. This has been calculated at approximately £77,924, which is 6 months of staffing and overhead costs. In addition, some funds are set aside to be used to take up opportunities that may arise.

The unrestricted reserves at 30th April 2024 were £145,998, which more than meets the desired target and provides substantial operating funds for 24/25. Indeed, the surplus from 23/24 is budgeted to be spent on activities in 24/25, bringing the fund level to be more in line with the planned level.

Signed: *Elaine Maclay*

Name: ELAINE MACLAY

Date: 5 December 2024

On behalf of the Board

TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024

**Independent examiner's report to the trustees of Corporate Justice Coalition CIO ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 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 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

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

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.



Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

Date 5 December 2024

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**  
**Statement of Financial Activities**  
**For year ended 30 April 2024**

		<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
		<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>FUNDS</u></b>	<b><u>FUNDS</u></b>
<b>Income</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from donations	2	156,426	50,926	<b>207,352</b>	196,962
<i>Income from charitable activities:</i>	3	0	4,000	<b>4,000</b>	309
Investment income	4	1,278	0	<b>1,278</b>	422
<b>Total Income</b>		<b>157,704</b>	<b>54,926</b>	<b>212,630</b>	<b>197,693</b>
<b>Expenditure</b>					
Costs of raising funds		0	0	<b>0</b>	0
Expenditure on Charitable activities	5	112,495	49,863	<b>162,358</b>	150,739
<b>Total expenditure</b>		<b>112,495</b>	<b>49,863</b>	<b>162,358</b>	<b>150,739</b>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		45,209	5,063	<b>50,272</b>	46,954
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		100,789	0	<b>100,789</b>	53,835
<b>Total funds carried forward</b>		<b>145,998</b>	<b>5,063</b>	<b>151,061</b>	<b>100,789</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form an integral part of these accounts

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**  
**Balance Sheet as at 30 April 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Current Assets</b>					
Debtors	12	0		21,434	
Cash at bank		<u>160,812</u>		<u>90,856</u>	
<b>Total current assets</b>			<b>160,812</b>		112,290
<b>Current Liabilities</b>					
Creditors falling due within one year	13	<u>9,751</u>		<u>11,501</u>	
<b>Total current liabilities</b>			<b>9,751</b>		<u>11,501</u>
<b>Net Current assets</b>			<b>151,061</b>		<u>100,789</u>
<b>Total assets less current liabilities</b>			<b>151,061</b>		<u>100,789</u>
<b>The funds of the charity:</b>	17				
<u>Unrestricted funds</u>					
General unrestricted funds		<u>145,998</u>	<b>145,998</b>	<u>100,789</u>	100,789
Restricted funds			<b>5,063</b>		0
			<u>151,061</u>		<u>100,789</u>

These financial statements of The Corporate Justice Coalition CIO Registered Number 1179102 were approved by the Board of Trustees and authorised for issue on 5 December 2024

**SIGNED ON BEHALF OF THE BOARD OF TRUSTEES**

*Elaine Maclay*

Name: E MACLAY

The notes on pages 10 to 14 form an integral part of these accounts

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**

**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) 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 Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements have been prepared under the historical cost convention. These accounts have been prepared in accordance with the Charities Act 2011.

There have been no changes to the basis of preparation this year or to the previous year's financial statements.

The Corporate Justice Coalition CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of the gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

**f) Fund accounting**

Unrestricted funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes specified by the funder.

**g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**h) Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid

**i) Cash at bank and in hand**

Cash at bank and 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

**The Corporate Justice Coalition CIO**  
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**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**  
**Notes to the accounts (cont.)**

**j) Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**k) Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

	2024 £	2024 £	2024 £	2023 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>2. DONATIONS</b>				
<u>Grants</u>				
Action Aid	1,500	0	<b>1,500</b>	1,500
Amnesty International	7,500	0	<b>7,500</b>	7,500
Business and Human Rights Resource Centre	0	0	<b>0</b>	10,000
CAFOD	6,000	0	<b>6,000</b>	6,000
Christian Aid	3,000	0	<b>3,000</b>	3,000
Friends of the Earth	5,000	0	<b>5,000</b>	5,000
Friends of the Earth Scotland	200	0	<b>200</b>	0
Human Rights Watch	1,000	0	<b>1,000</b>	1,000
Global Witness	3,000	0	<b>3,000</b>	3,000
Joseph Rowntree Charitable Trust	55,000	0	<b>55,000</b>	57,500
Leigh Day	10,000	0	<b>10,000</b>	10,000
Oxfam	2,000	0	<b>2,000</b>	2,000
Polden Puckham Charitable Foundation	20,000	0	<b>20,000</b>	20,000
Scottish Catholic International Aid Fund	1,000	0	<b>1,000</b>	0
Steelworkers for Humanity				
OSF/Laudes/Humanity United	0	44,447	<b>44,447</b>	11,150
The Sigrid Rausing Trust	40,000	0	<b>40,000</b>	40,000
The Tides Center OSF/ICAR	0	0	<b>0</b>	8,881
<u>European Coalition for Corporate Justice (ECCJ)</u>				
ECCJ BHRinLaw project	1,030	0	<b>1,030</b>	1,058
ECCJ ASBL - 2022 grant	0	0	<b>0</b>	4,954
ECCJ ASBL - 2023 grant	0	6,479	<b>6,479</b>	4,194
Donations from individuals including Gift Aid	196	0	<b>196</b>	225
	<b>156,426</b>	<b>50,926</b>	<b>207,352</b>	<b>196,962</b>
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>			<b>2024</b>	<b>2023</b>
Contributions to meeting costs	0	4,000	<b>4,000</b>	309
	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>309</b>

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**

**Notes to the accounts (cont.)**

	2024	2023
	£	£
<b>4. INVESTMENT INCOME</b>		
Deposit account interest	<u>1,278</u>	<u>422</u>

	2024	2024	2024	2023
	£	£	£	£
<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Staff costs (note 9)	89,120	39,385	<b>128,505</b>	116,403
Travel and accommodation costs	896	0	<b>896</b>	792
Partner meetings	0	429	<b>429</b>	970
Events and workshops	1,547	7,200	<b>8,747</b>	556
Research and publications	436	870	<b>1,306</b>	7,137
Political consultancy support	4,900	0	<b>4,900</b>	7,450
Communications support	4,140	0	<b>4,140</b>	5,574
Legal support	4,800	0	<b>4,800</b>	0
Website overhaul	640	0	<b>640</b>	4,097
Support costs (note 6)	5,866	1,979	<b>7,845</b>	7,552
Governance Costs (note 7)	150	0	<b>150</b>	208
	<u>112,495</u>	<u>49,863</u>	<u><b>162,358</b></u>	<u>150,739</u>

	Unrestricted	Restricted	TOTAL	TOTAL
<b>6. SUPPORT COSTS</b>				
Rent (hosting charge)	2,173	1,979	<b>4,152</b>	3,831
IT equipment and office supplies	90	0	<b>90</b>	248
Employers' liability insurance	628	0	<b>628</b>	579
Subscriptions and card fees	957	0	<b>957</b>	937
Website hosting and software	2,018	0	<b>2,018</b>	1957
	<u>5,866</u>	<u>1,979</u>	<u><b>7,845</b></u>	<u>7,552</u>

	Unrestricted	Restricted	TOTAL	TOTAL
<b>7. GOVERNANCE COSTS</b>				
Board meeting costs	0	0	<b>0</b>	58
Independent examiner fees	150	0	<b>150</b>	150
	<u>150</u>	<u>0</u>	<u><b>150</b></u>	<u>208</u>

	2024	2023
	£	£
<b>8. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging :-		
Accountancy services	<b>490</b>	2,460
Independent Examiner fee	<b>150</b>	150
Trustee Emoluments	<u><b>0</b></u>	<u>0</u>

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**

**Notes to the accounts (cont.)**

**9. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES**

	£	£
Gross Salaries	113,278	101,035
Employer's National Insurance Contributions (net of Employment Allowance)	6,728	5,968
Employer's pension contribution	5,413	4,939
Accountancy services - freelance	490	2,460
Other staff costs	2,596	2,001
	<b>128,505</b>	<b>116,403</b>

No employees received employee benefits exceeding £60,000 (2023 nil).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind. No trustees received reimbursement of expenses during the year (2023 - nil).

**10. STAFF NUMBERS**

The average monthly head count during the year was four (2023 - three )

**11. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. The costs of the defined contribution scheme are included within expenditure on charitable activity costs.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

	2024	2023
	£	£
<b>12. DEBTORS</b>		
Grants Receivable	0	20,298
Other debtors	0	1,136
	<b>0</b>	<b>21,434</b>

	2024	2023
	£	£
<b>13. CREDITORS</b>		
Credit card account	300	1,426
H M Revenue & Customs	1,252	2,128
Trade Creditors	590	0
Accruals	7,609	7,947
	<b>9,751</b>	<b>11,501</b>

**14. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**15. CONTINGENT LIABILITIES**

As at 30 April 2024 there are no contingent liabilities. The contingent liability noted in 2023 is now considered to be resolved.

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2024**

**Notes to the accounts (cont.)**

**16. RELATED PARTIES**

There were no disclosable related party transactions during the year (2023 - none).

<b>17. STATEMENT OF FUNDS</b>	<b>Balance at 30 April 2023</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers between funds</b>	<b>Balance at 30 April 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Unrestricted funds</u>					
General funds	100,789	157,704	112,495	0	145,998
	<u>100,789</u>	<u>157,704</u>	<u>112,495</u>	<u>0</u>	<u>145,998</u>
<u>Restricted funds</u>					
ECCJ 2023 - campaign funding sub-grant	0	6,479	6,479	0	0
Contributions for meetings	0	4,000	4,000	0	0
Steelworkers - Challenging Corporate Power	0	44,447	39,384	0	5,063
	<u>0</u>	<u>54,926</u>	<u>49,863</u>	<u>0</u>	<u>5,063</u>
<b>TOTAL FUNDS</b>	<b><u>100,789</u></b>	<b><u>212,630</u></b>	<b><u>162,358</u></b>	<b><u>0</u></b>	<b><u>151,061</u></b>

Unrestricted funds are available to be spent for any of the purposes of the charity.

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Cash at bank and in hand	155,749	0	5,063	160,812
Other net assets /(liabilities)	(9,751)	0	0	(9,751)
	<u>145,998</u>	<u>0</u>	<u>5,063</u>	<u>151,061</u>

**19. Comparative for the Statement of Financial Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL 2023</b>
<b>Income</b>			
Donations	167,783	29,179	196,962
<i>Income from charitable activities:</i>	309	0	309
Investment income	422	0	422
<b>Total Income</b>	<u>168,514</u>	<u>29,179</u>	<u>197,693</u>
<b>Expenditure</b>			
Costs of raising funds	0	0	0
Expenditure on Charitable activities	117,704	33,035	150,739
<b>Total expenditure</b>	<u>117,704</u>	<u>33,035</u>	<u>150,739</u>
<b>Net Income/(Expenditure)</b>	50,810	(3,856)	46,954
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	49,979	3,856	53,835
<b>Total funds carried forward at 30 April 2023</b>	<u>100,789</u>	<u>0</u>	<u>100,789</u>

**THE CORPORATE JUSTICE COALITION CIO**

England & Wales - Charity number 1179102

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# Accounts

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# THE CORPORATE JUSTICE COALITION CIO

Registered charity no: 1179102

## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

for the year ended

30 APRIL 2023

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**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

The Trustees present their report and the financial statements for The Corporate Justice Coalition CIO for the year ended 30 April 2023. The charity is also known as CJC.

**CHARITY INFORMATION**

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<b>LEGAL NAME</b>	<b>The Corporate Justice Coalition CIO</b>
<b>REGISTRATION</b>	<b>Charity number: 1179102</b>
<b>BOARD OF TRUSTEES</b>	The following persons have served as members of the Board during the year and up to the date of this report: E. Maclay T. J. Cooke-Hurle E. S. L. Harris S. Joshi I. D. Leader O. Martin-Ortega S. M. Qadri S. Talbot
<b>EXECUTIVE DIRECTOR</b>	Mark Dearn
<b>REGISTERED OFFICE</b>	Unit G.6 17 Oval Way London SE11 5RR
<b>BANKERS</b>	Co-operative Bank PLC PO Box 101 1 Balloon Street Manchester M60 4EP
<b>INDEPENDENT EXAMINER</b>	Joel Williams

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**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**OBJECTIVES AND ACTIVITIES**

The Corporate Justice Coalition's charitable objectives are:

To promote human rights (as set out in the Universal Declaration of Human Rights 1948 and subsequent human rights conventions, declarations and decisions of the United Nations, International Labour Organisation and regional bodies), by all or any of the following means:

- Monitoring abuses of human rights related to business activity;
- Promoting the right to redress for the victims of human rights abuse;
- Researching the impacts of business on human rights;
- Providing technical advice to government and others on business impacts on human rights;
- Commenting on proposed legislation and government policy in relation to business and human rights;
- Raising awareness of the impacts of business on human rights;
- Promoting public support for the rights of communities and individuals whose human rights are adversely affected by business activity;
- Promoting respect for human rights by businesses;
- International advocacy in relation to business and human rights.

The Corporate Justice Coalition is the long-standing UK civil society coalition working to improve the accountability of multinational companies for their impacts on human rights and the environment globally. We have more than 64 formal partner organisations and work with a range of other organisations and individuals, including academic institutions, legal practitioners, activists and campaigners, parliamentarians, civil servants and government.

We facilitate information sharing and collaboration through our email groups, our well attended, regular calls and events, including our biannual partner meetings for planning our collective work. We continue to play an active role on the Board of the European Coalition for Corporate Justice - our Director was appointed Secretary in May 2022. We have now also secured sub-granted funding from a group of funders - Open Society Foundation, Laudes and Humanity United - over two years for a joint international project on parent company accountability for human rights abuses which we undertake with colleagues in Europe, the USA, Canada, Australia, Africa, Mexico and South Asia.

We continue to attend the Home Office's Transparency in Supply Chains thematic group - part of the Modern Slavery Strategy and Implementation Group - and we remain part of the Department for International Trade's Sustainability Expert Trade Advisory Group. However, we no longer hold an alternate seat on the Steering Group of the UK National Contact Point for the OCED Guidelines for Multinational Enterprises, housed in the Department for International Trade.

We respond to government and international (e.g., EU, UN, OECD) consultations on business and human rights issues and provide regular in-person (via calls) and written briefings for MPs, peers and their advisors. We continue to ensure our work is linked to ongoing and relevant legal cases and issues wherever we consider them to be relevant to our work - and we continue to await the next steps in the Okpabi v Shell case which remains due to proceed to trial in England, after our 2020/2021 intervention with the International Commission of Jurists in the UK Supreme Court case of the same name.

We continue with our significantly increased social media output on existing and new channels and our regular publication of a range of articles and outputs by partner organisations, academics and others on a wide range of business and human rights issues - we thus continue to ensure we promote our work and raise public awareness of business and human rights. We also continue to seek to speak to and write for mainstream media, placing news and comment articles in relevant publications, in

## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023

addition to producing videos on social media and regularly speaking on panels and in public fora - again, to promote our work and raise public aware of business and human rights issues.

### **PUBLIC BENEFIT**

Trustees keep in mind the guidance from the Charity Commission on public benefit when establishing our aims and objectives and planning our future activities and we intend to comply with this. Much of our activity is geared towards achieving long-term changes to the legislative and regulatory framework for the governance of business and, as such, benefits are not always immediately visible. For example, our work which was central to achieving progressive amendments to the Modern Slavery Act was carried out over a number of years but has resulted in positive change for beneficiaries in the UK and overseas. Similarly, much of our activity over the past two years fits into a longer-term trajectory of securing legislative change which will ultimately lead to greater protection of individuals and communities around the world from human rights abuses by business.

### **ACHIEVEMENTS AND PERFORMANCE**

We continue our long-term project of calling for new legislation enshrining a corporate duty to prevent negative human rights and environmental impacts (also known as ‘mandatory human rights and environmental due diligence’), with work associated with this across our organisation and coalition spanning strategic planning and engagement with our many partner organisations, political advocacy, engagement with businesses and media and communications work.

We have made significant advances through 2022 and into 2023 in advancing our campaign. Working with our civil society allies, we held an inaugural ‘business and civil society roundtable’ to bring together businesses and civil society groups in support of a new UK law. Building on this, we worked with partners to engage further businesses to join our existing business statement calling for a new law.

We similarly worked with our partners to coordinate 38 UK investors representing £4.5 trillion in assets under management to release a statement calling for a UK ‘Business, Human Rights and Environment Act’ (the name we use for the law we call for) - this was released alongside YouGov Polling showing that 4 in 5 of the British public want a law to prevent business supply chain human rights and environmental harms. We also released an updated business statement, now with 50 signatories calling for a new UK law.

Our political advocacy work also continues apace. We have pursued meetings with politicians from all political parties, including independents and cross-benchers: we have met MPs/advisors from the Liberal Democrats, the Labour Party, the Scottish National Party and Plaid Cymru, alongside Scottish and UK Government civil servants.

We coordinated letters endorsed by multiple civil society organisations to the UK Prime Minister and relevant ministers ahead of the 2022 G7 meeting; by civil society organisations, businesses and investors to the then new UK Prime Minister in 2022; and by civil society organisations, businesses and investors to the Leader of the Labour Party. For the second consecutive year, we also held an event at the Labour Party Conference fringe with speakers from civil society, politics and the legal profession, while we are also working towards securing an event in Parliament focused on our new law and to be hosted by an All-Party Parliamentary Group.

Our work alongside a partner organisation and expert legal consultants to respond to the Law Commission’s ‘project on corporate criminal liability’ - alongside engaging in meetings with Law Commission staff - helped achieve an outcome of our call for a criminal ‘failure to prevent’ human rights offence to be selected among the options for law reform presented by the Commission to Government.

## TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023

As is usually the case, our coalition planning meeting - attended by representatives of 14 organisations and funded via our sub-grant from the European Coalition for Corporate Justice - formed the basis of our planning for our ongoing, collective work. As a result of this, we planned, designed and launched a new campaign website - 'Good Business Matters' - targeted at decision makers and inclusive of a 'pledge' for them to sign. We similarly refreshed our Parliamentary Briefing for a new law, endorsed by 31 organisations, and began work on producing a model law with input planned from our civil society partners, legal experts and allied civil society groups from the Global South; to date, we have published a number of drafts reflecting the inputs of some of the aforementioned groups. We are also working on another key agreed output from this meeting, the compilation of a number of case studies of human rights/environmental harms from around the world involving UK businesses and/or investors, highlighting how a new UK law could have made a difference and packaged into a report.

Our public campaigning work also continues to build. The shared petition we coordinate now has more than 100,000 signatures from members of the UK public, members/supporters from among our partner organisations have contacted and/or sought and secured meetings with MPs, while we have spoken at a number of events, including on the decade anniversary of the Rana Plaza factory collapse in Parliament, at the Scottish TUC Conference in Dundee and at a meeting for UNISON members held in London.

Our work as a whole has also been funded by Joseph Rowntree Charitable Trust, Sigrid Rausing Trust and Poldham Puckham Charitable Foundation, in addition to a number of voluntary contributions made by our partner organisations, as is the case every year.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **GOVERNING DOCUMENT**

The Corporate Justice Coalition CIO is a Charitably Incorporated Organisation. and adopted a new CIO constitution on 24 November 2021. Previously The Corporate Justice Coalition was registered as a charitable company with effect from 6 July 2018 (originally as The Corporate Responsibility (CORE) Coalition Ltd).

#### **BOARD**

The charity's Board of Trustees met three times during the year. The Trustees all give their time voluntarily and received no benefits from the charity. Our Chair of the Board of Trustees is still Elaine Gilligan, while all other trustees remain in post.

It is considered that all Trustees and any others who could be understood to be 'managers' in the activities and affairs of the CIO - as defined in Schedule 6 of the Finance Act 2010 - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

#### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

Trustees are recruited by advertising in professional journals and also via the charity's networks, and appointed at a trustee meeting.

#### **STAFF**

We employed three staff during the year: a Director to lead the organisation's work, a Senior Policy and Advocacy Officer and a Policy and Campaigns Officer. We also added a fourth, a part-time Finance Officer, after the year end.

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**RISK MANAGEMENT**

Trustees are aware that there are a variety of risks which have the potential to affect our success and aim to take these into account when planning our activities or responding to events.

**FINANCIAL REVIEW**

**RESULT FOR THE YEAR**

The Trustees report an excess of income over expenditure of £46,954 which will be added to reserves for use in 2023/24.

**RESERVES**

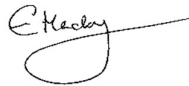
The accounts show reserves of £100,789, all of which are unrestricted.

**RESERVES POLICY**

The charity has a reserves policy, which identifies the restricted and designated funds required to meet future commitments, and a minimum level of unrestricted reserves to ensure that core activity could continue during a period of unforeseen difficulty. This has been calculated at approximately £73,740, which is 6 months of staffing and overhead costs.

The unrestricted reserves at 30th April 2023 were £100,789 which meets the desired target and also provides funds for 2023-24 activities and operating costs.

Signed:



Name: ELAINE MACLAY

Date: 2 November 2023

On behalf of the Board

TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023

**Independent examiner's report to the trustees of Corporate Justice Coalition CIO ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 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 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

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

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.

*Joel Williams*

Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

**2 November 2023**

TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023

**Statement of Financial Activities**  
**For year ended 30 April 2023**

		2023	2023	2023	2022
		<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	Notes	funds	funds	FUNDS	FUNDS
		£	£	£	£
<b>Income</b>					
Income from donations	2	167,783	29,179	<b>196,962</b>	121,520
<i>Income from charitable activities:</i>	3	309	0	<b>309</b>	0
Investment income	4	422	0	<b>422</b>	15
<b>Total Income</b>		<u>168,514</u>	<u>29,179</u>	<b><u>197,693</u></b>	<u>121,535</u>
<b>Expenditure</b>					
Costs of raising funds		0	0	<b>0</b>	0
Expenditure on Charitable activities	5	117,704	33,035	<b>150,739</b>	135,514
<b>Total expenditure</b>		<u>117,704</u>	<u>33,035</u>	<b><u>150,739</u></b>	<u>135,514</u>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		50,810	<b>(3,856)</b>	<b>46,954</b>	<b>(13,979)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		49,979	3,856	<b>53,835</b>	67,814
<b>Total funds carried forward</b>		<u>100,789</u>	<u>0</u>	<b><u>100,789</u></b>	<u>53,835</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form an integral part of these accounts

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

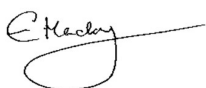
**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**Balance Sheet as at 30 April 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Debtors	12	21,434		1,045	
Cash at bank		90,856		57,670	
<b>Total current assets</b>			<b>112,290</b>		58,715
<b>Current Liabilities</b>					
Creditors falling due within one year	13	11,501		4,880	
<b>Total current liabilities</b>			<b>11,501</b>		4,880
<b>Net Current assets</b>			<b>100,789</b>		53,835
<b>Total assets less current liabilities</b>			<b>100,789</b>		53,835
<b>The funds of the charity:</b>	17				
<u>Unrestricted funds</u>					
General unrestricted funds		100,789		49,979	
			<b>100,789</b>		49,979
Restricted funds			<b>0</b>		3,856
			<b>100,789</b>		53,835

These financial statements of The Corporate Justice Coalition CIO Registered Number 1179102 were approved by the Board of Trustees and authorised for issue on 2 November 2023

**SIGNED ON BEHALF OF THE BOARD OF TRUSTEES**



Name: E MACLAY

The notes on pages 9 to 13 form an integral part of these accounts

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) 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 Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements have been prepared under the historical cost convention. These accounts have been prepared in accordance with the Charities Act 2011.

There have been no changes to the basis of preparation this year or to the previous year's financial statements.

The Corporate Justice Coalition CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of the gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

**f) Fund accounting**

Unrestricted funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes specified by the funder.

**g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**h) Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid

**i) Cash at bank and in hand**

Cash at bank and 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

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**Notes to the accounts (cont.)**

**j) Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**k) Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

	2023 £	2023 £	2023 £	2022 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>2. DONATIONS</b>				
<u>Grants</u>				
Action Aid	1,500	0	<b>1,500</b>	0
Amnesty International	7,500	0	<b>7,500</b>	7,500
Business and Human Rights Resource Centre	10,000	0	<b>10,000</b>	10,000
CAFOD	6,000	0	<b>6,000</b>	0
Christian Aid	3,000	0	<b>3,000</b>	0
Friends of the Earth	5,000	0	<b>5,000</b>	0
Human Rights Watch	1,000	0	<b>1,000</b>	1,002
Global Witness	3,000	0	<b>3,000</b>	0
Joseph Rowntree Charitable Trust	57,500	0	<b>57,500</b>	26,250
Leigh Day	10,000	0	<b>10,000</b>	0
Oxfam	2,000	0	<b>2,000</b>	2,000
Polden Puckham Charitable Foundation	20,000	0	<b>20,000</b>	20,000
Scottish Catholic International Aid Fund	0	0	<b>0</b>	1,000
Steelworkers for Humanity				
OSF/Laudes/Humanity United	0	11,150	<b>11,150</b>	0
The Sigrid Rausing Trust	40,000	0	<b>40,000</b>	40,000
The Tides Center OSF/ICAR	0	8,881	<b>8,881</b>	0
UNICEF	0	0	<b>0</b>	1,500
<u>European Coalition for Corporate Justice (ECCJ)</u>				
ECCJ BHRinLaw project	1,058	0	<b>1,058</b>	0
ECCJ ASBL - 2021 grant	0	0	<b>0</b>	4,831
ECCJ ASBL - 2022 grant	0	4,954	<b>4,954</b>	7,212
ECCJ ASBL - 2023 grant		4,194	<b>4,194</b>	0
Donations from individuals	180	0	<b>180</b>	180
Gift Aid Received	45	0	<b>45</b>	45
	<b>167,783</b>	<b>29,179</b>	<b>196,962</b>	<b>121,520</b>
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>			<b>2023</b>	<b>2022</b>
Contributions to travel costs	309	0	<b>309</b>	0
	<b>309</b>	<b>0</b>	<b>309</b>	<b>0</b>

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

	<b>2023</b>	<b>2022</b>
	£	£
<b>4. INVESTMENT INCOME</b>		
Deposit account interest	<u>422</u>	<u>15</u>

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Staff costs (note 9)	93,628	22,775	<b>116,403</b>	120,856
Travel and accommodation costs	792	0	<b>792</b>	322
Partner meetings	970	0	<b>970</b>	0
Events and workshops	556	0	<b>556</b>	299
Research and publications	2,943	4,194	<b>7,137</b>	880
Political consultancy support	7,450	0	<b>7,450</b>	2,000
Communications support	908	4,666	<b>5,574</b>	1,424
Website overhaul	2,697	1,400	<b>4,097</b>	206
Support costs (note 6)	7,552	0	<b>7,552</b>	7,149
Governance Costs (note 7)	208	0	<b>208</b>	2,378
	<u>117,704</u>	<u>33,035</u>	<u><b>150,739</b></u>	<u>135,514</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>6. SUPPORT COSTS</b>				
Rent, rates, service charge	3,831	0	<b>3,831</b>	3,856
IT equipment and office supplies	248	0	<b>248</b>	117
Employers' liability insurance	579	0	<b>579</b>	532
Subscriptions	937	0	<b>937</b>	1043
Website hosting and software	1,957	0	<b>1,957</b>	1601
	<u>7,552</u>	<u>0</u>	<u><b>7,552</b></u>	<u>7,149</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>7. GOVERNANCE COSTS</b>				
Policy consultancy fees	0	0	<b>0</b>	1,278
Board meeting costs	58	0	<b>58</b>	0
Legal fees	0	0	<b>0</b>	950
Independent examiner fees	150	0	<b>150</b>	150
	<u>208</u>	<u>0</u>	<u><b>208</b></u>	<u>2,378</u>

	<b>2023</b>	<b>2022</b>
	£	£
<b>8. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging :-		
Accountancy services	<b>2,460</b>	4,640
Independent Examiner fee	<b>150</b>	150
Trustee Emoluments	<u><b>0</b></u>	<u>0</u>

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**Notes to the accounts (cont.)**

**9. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES**

	<b>£</b>	<b>£</b>
Gross Salaries	<b>101,035</b>	103,038
Employer's National Insurance Contributions (net of Employment Allowance)	<b>5,968</b>	6,347
Employer's pension contribution	<b>4,939</b>	5,095
Accountancy services	<b>2,460</b>	4,640
Intern fees	<b>0</b>	176
Other staff costs	<b>2,001</b>	1,560
	<b>116,403</b>	120,856

No employees received employee benefits exceeding £60,000 (2022 nil).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind. No trustees received reimbursement of expenses during the year (2022 - nil).

**10. STAFF NUMBERS**

The average monthly head count during the year was three (2022 - three )

**11. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. The costs of the defined contribution scheme are included within expenditure on charitable activity costs.

The designated money purchase plan is managed by NEST although staff may choose other plans. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>12. DEBTORS</b>		
Grants Receivable	20,298	0
Other debtors	1,136	1,045
	21,434	1,045

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>13. CREDITORS</b>		
Credit card account	1,426	181
H M Revenue & Customs	2,128	2,052
Accruals	7,947	2,647
	11,501	4,880

**14. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**15. CONTINGENT LIABILITIES**

As at 30 April 2023 the charity was waiting to hear regarding a possible payment due for a legal opinion given in 2021, that had previously been considered a pro bono service. The extent of the liability is uncertain but would be a maximum of £5,000. (2022 none).

**The Corporate Justice Coalition CIO**  
A Charitable Incorporated Organisation Reg. No. 1179102

**TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

**Notes to the accounts (cont.)**

**16. RELATED PARTIES**

There were no disclosable related party transactions during the year (2022 - none).

<b>17. STATEMENT OF FUNDS</b>	<b>Balance at 30 April 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers between funds</b>	<b>Balance at 30 April 2023</b>
	£	£	£	£	£
<u>Unrestricted funds</u>					
General funds	49,979	168,514	117,704	0	100,789
	<u>49,979</u>	<u>168,514</u>	<u>117,704</u>	<u>0</u>	<u>100,789</u>
<u>Restricted funds</u>					
ECCJ 2022 – campaign funding sub-grant	3,856	4,954	8,810	0	0
ECCJ 2023 - campaign funding sub-grant	0	4,194	4,194	0	0
Tides - Challenging Corporate Power	0	8,881	8,881	0	0
Steelworkers - Challenging Corporate Power	0	11,150	11,150	0	0
	<u>3,856</u>	<u>29,179</u>	<u>33,035</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<b><u>53,835</u></b>	<b><u>197,693</u></b>	<b><u>150,739</u></b>	<b><u>0</u></b>	<b><u>100,789</u></b>

Unrestricted funds are available to be spent for any of the purposes of the charity.

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Cash at bank and in hand	106,736	0	(15,880)	90,856
Other net assets /(liabilities)	(5,947)	0	15,880	9,933
	<u>100,789</u>	<u>0</u>	<u>0</u>	<u>100,789</u>

**19. Comparative for the Statement of Financial Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL 2022</b>
<b>Income</b>			
Donations	109,477	12,043	121,520
<i>Income from charitable activities:</i>	0	0	0
Investment income	15	0	15
<b>Total Income</b>	<u>109,492</u>	<u>12,043</u>	<u>121,535</u>
<b>Expenditure</b>			
Costs of raising funds	0	0	0
Expenditure on Charitable activities	106,425	29,089	135,514
<b>Total expenditure</b>	<u>106,425</u>	<u>29,089</u>	<u>135,514</u>
<b>Net Income/(Expenditure)</b>	<b>3,067</b>	<b>(17,046)</b>	<b>(13,979)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	46,912	20,902	67,814
<b>Total funds carried forward at 30 April 2022</b>	<u><b>49,979</b></u>	<u><b>3,856</b></u>	<u><b>53,835</b></u>

**THE CORPORATE JUSTICE COALITION CIO**

England & Wales - Charity number 1179102

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# Accounts

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**THE CORPORATE JUSTICE COALITION CIO**  
(formerly known as The Corporate Justice Coalition Ltd)

Registered charity no: 1179102

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

for the year ended

**30 APRIL 2022**

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**The Corporate Justice Coalition CIO**

(formerly known as The Corporate Justice Coalition Ltd)

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

The Trustees present their report and the financial statements for The Corporate Justice Coalition CIO for the year ended 30 April 2022. The charity is also known as CJC.

**CHARITY INFORMATION**

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<b>REGISTRATION</b>	<b>Charity number: 1179102</b>
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<b>BOARD OF TRUSTEES</b>	The following persons have served as members of the Board during the year and up to the date of this report: E. Maclay T. J. Cooke-Hurle E. S. L. Harris S. Joshi I. D. Leader O. Martin-Ortega D. McMullan (resigned 8 June 2021) S. M. Qadri S. Talbot
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<b>EXECUTIVE DIRECTOR</b>	Mark Dearn
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<b>REGISTERED OFFICE</b>	Unit 2.12 17 Oval Way London SE11 5RR
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<b>BANKERS</b>	Co-operative Bank PLC PO Box 101 1 Balloon Street Manchester M60 4EP
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<b>INDEPENDENT EXAMINER</b>	Joel Williams
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## The Corporate Justice Coalition CIO

(formerly known as The Corporate Justice Coalition Ltd)

### REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

#### OBJECTIVES AND ACTIVITIES

The Corporate Justice Coalition's charitable objectives are:

To promote human rights (as set out in the Universal Declaration of Human Rights 1948 and subsequent human rights conventions, declarations and decisions of the United Nations, International Labour Organisation and regional bodies), by all or any of the following means:

- Monitoring abuses of human rights related to business activity;
- Promoting the right to redress for the victims of human rights abuse;
- Researching the impacts of business on human rights;
- Providing technical advice to government and others on business impacts on human rights;
- Commenting on proposed legislation and government policy in relation to business and human rights;
- Raising awareness of the impacts of business on human rights;
- Promoting public support for the rights of communities and individuals whose human rights are adversely affected by business activity;
- Promoting respect for human rights by businesses;
- International advocacy in relation to business and human rights.

The Corporate Justice Coalition is the long-standing UK civil society coalition working to improve the accountability of multinational companies for their impacts on human rights and the environment globally. We have more than 60 formal partner organisations and work with a range of other organisations and individuals, including academic institutions, legal practitioners, activists and campaigners, parliamentarians, civil servants and government.

We facilitate information sharing and collaboration through our email groups, our well attended, regular calls and events, including our annual partner meetings - usually held annually in-person, but postponed and substituted by one hybrid (online and in-person) Coalition planning event in 2021-22 due to the Covid-19 pandemic.

We continue to play an active role on the Board of the European Coalition for Corporate Justice, and we continue to collaborate closely with colleagues in Europe, the USA, Canada, Australia and Africa to further fund a now developed proposal - which has provisionally secured its first funder - for a joint international project on parent company accountability for human rights abuses.

We attend the Home Office's Transparency in Supply Chains thematic group (part of the Modern Slavery Strategy and Implementation Group), we remain part of the Department for International Trade's Sustainability Expert Trade Advisory Group and we also attend ad hoc invitation-only sessions run by the Department for Environment, Food and Rural Affairs on the Environment Act, in addition to holding a seat on a Stakeholder Group for developing indicators on the environmental impacts of UK consumption. Additionally, we hold an alternate seat on the Steering Group of the UK National Contact Point for the OECD Guidelines for Multinational Enterprises, housed in the Department for International Trade, with the civil society representative for this group, Tim Otty QC, being nominated by Corporate Justice Coalition to his role.

We respond to several government and international (e.g., EU, UN, OECD) consultations on business and human rights issues and provide regular in-person (via calls) and written briefings for MPs, peers and their advisors. We continue to ensure our work is linked to ongoing and relevant legal cases and issues wherever we consider them to be relevant to our work - and we await the next steps in the Okpabi v Shell case which is now due to proceed to trial in England, after our 2020/2021 intervention with the International Commission of Jurists in the UK Supreme Court case of the same name.

## **The Corporate Justice Coalition CIO**

(formerly known as The Corporate Justice Coalition Ltd)

### **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

We continue with our significantly increased social media output on existing and new channels and our regular publication of a range of articles and outputs by partner organisations, academics and others on a wide range of business and human rights issues - we thus continue to ensure we promote our work and raise public awareness of business and human rights. We also continue to seek to speak to and write for mainstream media, placing news and comment articles in relevant publications, in addition to producing videos on social media and regularly speaking on panels and in public fora - again, to promote our work and raise public aware of business and human rights issues.

#### **PUBLIC BENEFIT**

Trustees keep in mind the guidance from the Charity Commission on public benefit when establishing our aims and objectives and planning our future activities and we intend to comply with this. Much of our activity is geared towards achieving long-term changes to the legislative and regulatory framework for the governance of business and, as such, benefits are not always immediately visible. For example, our work which was central to achieving progressive amendments to the Modern Slavery Act was carried out over a number of years but has resulted in positive change for beneficiaries in the UK and overseas. Similarly, much of our activity over the past two years fits into a longer-term trajectory of securing legislative change which will ultimately lead to greater protection of individuals and communities around the world from human rights abuses by business.

#### **ACHIEVEMENTS AND PERFORMANCE**

We continue our long-term project of calling for new legislation enshrining a corporate duty to prevent negative human rights and environmental impacts (also known as ‘mandatory human rights and environmental due diligence’), with work associated with this across our organisation and coalition spanning strategic planning and engagement with our many partner organisations, political advocacy, engagement with businesses, and media and communications work.

We have made significant advances in building our campaign in the past year, across all these key areas of work: this is now consolidated under our coalition-agreed name for the new law we call for, a ‘Business, Human Rights and Environment Act’. Linked to this we held an expert-led call for our partner organisations on the policy details of the type of law we call for, and an international call featuring representatives of organisations in Ireland, the EU, USA, Canada and Africa (a pan-African coalition) to explain approaches to new laws and analyses on perceived strengths/weaknesses from multiple jurisdictions

We have met Parliamentarians from across the UK’s main political parties, leading to a number of questions being asked in both Houses of Parliament around our call for a new law. In addition to this, an ‘e-action’ led by one of our partner organisations for our campaign led to thousands of members of public contacting c.500 MPs, again leading to questions being asked in Parliament.

Notably, in October 2021, we launched a coalition petition in conjunction with four partner organisations, with a fifth due to follow suit - by April 2022, this petition has secured more than 50,000 signatures. In the same month, after engagement with CJC and a number of our partner organisations, a group of 36 leading businesses and investors launched a statement calling on the UK Government to introduce a new law of the type our campaign calls for; this was released at the same time as an expert legal opinion - commissioned by CJC and a partner organisation - on how such a new law could have had effect in the example of alleged supply chain abuses in the apparel company, Boohoo, which was also covered by the Guardian newspaper; at the same time we released a set of legal principles for a new law, endorsed by 34 of our partner organisations.

## The Corporate Justice Coalition CIO

(formerly known as The Corporate Justice Coalition Ltd)

### REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

We have continued to highlight the shortcomings of the ‘Transparency in Supply Chains’ (TiSC) provision of the Modern Slavery Act and the need for the legislation to be strengthened and accompanied by new, more expansive legislation to improve corporate transparency and ensure actions taken to address severe labour rights violations in corporate supply chains, and to hold companies legally liable where such obligations are not met. We have also continued to engage on work on the UK Environment Bill, including after it passed into legislation as the Environment Act. Additionally, along with a partner organisation and two consultants, we have met and submitted a consultation response to the Law Commission for its project analysing potential reform of the UK corporate criminal liability regime.

We have produced a number of jointly endorsed briefings and statements/responses/submissions, including on: the decade anniversary of the UN Guiding Principles on Business and Human Rights (35 organisations); the EU’s tabling of a proposed new law/the urgent need for a new UK law (31 organisations); the Government’s consultation on Restoring Trust in Audit and Corporate Governance (8 organisations); submission to Law Commission consultation on corporate criminal liability reform (4 organisations); Open Letter to World Leaders, COP 26 (more than 180 organisations/individual experts from 55 countries); Joint civil society response to the Business, Energy and Industrial Strategy Committee report: ‘Uyghur forced labour in Xinjiang and UK value chains’ (10 organisations); consultation on OECD Guidelines for Multinational Enterprises (6 organisations).

We have presented at a number of seminars and given evidence to a number of relevant fora. We have spoken at events/on panels run by: Chambers and Partners; Matrix Chambers; Friends of the Earth; a Labour Party Conference fringe event, jointly run by SMEs4Labour and the Labour Campaign for Human Rights, alongside two frontbench Labour MPs and leading legal and civil society experts.

We have changed our organisation status from being both a company by limited guarantee and a charity, to a new, sole status as a Charitably Incorporated Organisation (CIO): our legal name is now ‘Corporate Justice Coalition CIO’.

We have written and published a number of articles on our website, including on: the lack of engagement with indigenous people’s rights in the Environment Act; trade unions perspectives on the G7, business and human rights and a sustainable recovery; how due diligence can protect land rights; the role of the UN Binding Treaty on Business and Human Rights in ending corporate impunity for human rights abuses. We also released a social media video on the UN Human Rights Council’s endorsement of the Human Right to a Healthy Environment.

Our coalition statement on the decade anniversary of the UN Guiding Principles on Business and Human Rights, endorsed by 29 partner organisations, secured coverage in the Guardian newspaper, in print and online, including carrying comment from our Director. Our Director has written an opinion piece on the need for a new UK corporate accountability law in Board Agenda, while our Director and Policy and Communications Officer co-wrote an opinion piece on the momentum behind our campaign for the Business and Human Rights Resource Centre. As part of the wider campaign we convene, our partner organisations have likewise published a number of similar analysis blogs and articles.

\*It should be noted that due to the ongoing Covid-19 pandemic, our staff continue to work mainly from home. As was the case last year, the pandemic and ongoing supply chain disruptions - also influenced by the UK’s departure from the EU - continue to raise the profile, relevance and importance of our ongoing work on supply chains, and the associated political-economic issues it has helped highlight.

## **The Corporate Justice Coalition CIO**

(formerly known as The Corporate Justice Coalition Ltd)

### **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **GOVERNING DOCUMENT**

The Corporate Justice Coalition Limited is a Charitably Incorporated Organisation - a registered charity. In line with this change in status, a new CIO constitution was adopted by our Board at its Annual General Meeting on 24 November 2021. Corporate Justice Coalition was first registered as a charity with effect from 6 July 2018.

##### **BOARD**

The charity's Board of Trustees met four times during the year. The Trustees all give their time voluntarily and received no benefits from the charity. Our Chair of the Board of Trustees is still Elaine Gilligan, while all other trustees remain in post.

It is considered that all Trustees and any others who could be understood to be 'managers' in the activities and affairs of the CIO - as defined in Schedule 6 of the Finance Act 2010 - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

##### **STAFF**

We employ three staff: a Director to lead the organisation's work, a Policy and Communications Officer and a Policy and Network Officer. This year we have once again secured the part-time, three-month employment of an intern as part of a master's programme course module at King's College London.

##### **RISK MANAGEMENT**

Trustees are aware that there are a variety of risks which have the potential to affect our success and aim to take these into account when planning our activities or responding to events.

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**FINANCIAL REVIEW**

**RESULT FOR THE YEAR**

The Trustees report an excess of expenditure over income of £13,979 which will be taken from reserves.

**RESERVES**

The accounts show reserves of £53,835, of which £3,856 are restricted and £49,979 are unrestricted. Restricted funds will be spent on the purposes for which they were received. Unrestricted funds are available to spend on CJC's planned activities and operating costs in 2022-23.

**RESERVES POLICY**

It is the practice of the trustees to review regularly the reserves position of the charity considering good financial management and the risks the charity faces. We believe that the unrestricted reserves of **£49,979** which were held at 30 April 2022 are sufficient to support the budget spending for the current year and to help mitigate the effects of any unforeseen events that might arise.

**PRINCIPAL FUNDING SOURCES**

We received the first instalment of a new three-year grant from the Sigrid Rausing Charitable Trust, and final instalments of a three year grant Joseph Rowntree Charitable Trust. Other financial contributions were received from the European Coalition for Corporate Justice. Several of our larger partner organisations made contributions to core funding.

Signed: 

Name: ELAINE MACLAY

Date: 24 November 2022

On behalf of the Board

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**Independent examiner's report to the trustees of Corporate Justice Coalition CIO ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 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 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

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

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.



Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

**6<sup>th</sup> December 2022**

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**Statement of Financial Activities**  
**For year ended 30 April 2022**

		<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
		<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>FUNDS</u></b>	<b><u>FUNDS</u></b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Income from donations	2	109,477	12,043	<b>121,520</b>	128,810
<i>Income from charitable activities:</i>	3	0	0	<b>0</b>	3,000
Investment income	4	15	0	<b>15</b>	159
<b>Total Income</b>		<b>109,492</b>	<b>12,043</b>	<b>121,535</b>	<b>131,969</b>
<b>Expenditure</b>					
Costs of raising funds		0	0	<b>0</b>	0
Expenditure on Charitable activities	5	106,425	29,089	<b>135,514</b>	121,601
<b>Total expenditure</b>		<b>106,425</b>	<b>29,089</b>	<b>135,514</b>	<b>121,601</b>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		3,067	<b>(17,046)</b>	<b>(13,979)</b>	10,368
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		46,912	20,902	<b>67,814</b>	57,446
<b>Total funds carried forward</b>		<b>49,979</b>	<b>3,856</b>	<b>53,835</b>	<b>67,814</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form an integral part of these accounts

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**Balance Sheet as at 30 April 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Current Assets</b>					
Debtors	12	1,045		7,000	
Cash at bank		57,670		67,193	
	<b>Total current assets</b>		<b>58,715</b>		74,193
<b>Current Liabilities</b>					
Creditors falling due within one year	13	4,880		6,379	
	<b>Total current liabilities</b>		<b>4,880</b>		6,379
<b>Net Current assets</b>			<b>53,835</b>		67,814
<b>Total assets less current liabilities</b>			<b>53,835</b>		67,814
<b>The funds of the charity:</b>					
<u>Unrestricted funds</u>					
General unrestricted funds		49,979		46,912	
			<b>49,979</b>		46,912
Restricted funds			<b>3,856</b>		20,902
			<b>53,835</b>		67,814

These financial statements of The Corporate Justice Coalition CIO Registered Number 1179102 were approved by the Board of Trustees and authorised for issue on 24 November 2022

**SIGNED ON BEHALF OF THE BOARD OF TRUSTEES**



Name: E MACLAY

The notes on pages 10 to 14 form an integral part of these accounts

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) 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 Ireland (FRS 102)(effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements have been prepared under the historical cost convention.

The Corporate Justice Coalition CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of the gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

**f) Fund accounting**

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes specified by the funder.

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**Notes to the accounts (cont.)**

	2022	2022	2022	2021
	£	£	£	£
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>2. DONATIONS</b>				
<u>Grants</u>				
Amnesty International	7,500	0	<b>7,500</b>	7,500
BHRCC	10,000	0	<b>10,000</b>	12,500
CAFOD	0	0	<b>0</b>	4,000
Christian Aid	0	0	<b>0</b>	3,000
Human Rights Watch	1,002	0	<b>1,002</b>	0
Joffe Charitable Trust		0	<b>0</b>	20,000
Joseph Rowntree Charitable Trust	26,250	0	<b>26,250</b>	35,000
Lush	0	0	<b>0</b>	0
Oxfam	2,000	0	<b>2,000</b>	0
Polden Puckham Trust	20,000	0	<b>20,000</b>	0
SCIAF	1,000	0	<b>1,000</b>	1,000
The Sigrid Rausing Trust	40,000	0	<b>40,000</b>	35,000
UNICEF	1,500	0	<b>1,500</b>	2,000
WWF UK	0	0	<b>0</b>	3,000
European Coalition for Corporate Justice(ECCJ) ASBL - 2021 grant	0	4,831	<b>4,831</b>	5,585
European Coalition for Corporate Justice(ECCJ) ASBL - 2022 grant	0	7,212	<b>7,212</b>	0
Donations from individuals	180	0	<b>180</b>	180
Gift Aid Received	45	0	<b>45</b>	45
	<u>109,477</u>	<u>12,043</u>	<u><b>121,520</b></u>	<u>128,810</u>
			<b>2022</b>	<b>2021</b>
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
Contributions to briefing papers/meeting costs	0	0	<b>0</b>	3,000
	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>3,000</u>
<b>4. INVESTMENT INCOME</b>				
Deposit account interest			<u><b>£</b></u> <u>15</u>	<u><b>£</b></u> <u>159</u>
<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Staff costs (note 9)	97,856	23,000	<b>120,856</b>	98,488
Travel and accommodation costs	270	52	<b>322</b>	0
Partner meetings	0	0	<b>-</b>	0
Events and workshops	0	298	<b>298</b>	0
Research and publications	880	0	<b>880</b>	0
Policy and communications support	40	3,384	<b>3,424</b>	283
Website overhaul	0	206	<b>206</b>	9,167
Support costs (note 6)	6,279	870	<b>7,149</b>	7,802
Governance Costs (note 7)	1,100	1,278	<b>2,378</b>	5,860
	<u>106,425</u>	<u>29,089</u>	<u><b>135,514</b></u>	<u>121,601</u>

**The Corporate Justice Coalition CIO**  
(formerly known as The Corporate Justice Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

**Notes to the accounts (cont.)**

	2022 £	2022 £	2022 £	2021 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>6. SUPPORT COSTS</b>				
Rent, rates, service charge	2,986	870	<b>3,856</b>	5,125
IT equipment and set up	117	0	<b>117</b>	468
Employers' liability insurance	532	0	<b>532</b>	501
Subscriptions	1,043	0	<b>1,043</b>	233
Website hosting and software	1,601	0	<b>1,601</b>	1476
	6,279	870	<b>7,149</b>	7,802

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>7. GOVERNANCE COSTS</b>				
Policy consultancy fees	0	1,278	<b>1,278</b>	180
Legal fees	950	0	<b>950</b>	0
Independent examiner fees	150	0	<b>150</b>	1080
	1,100	1,278	<b>2,378</b>	1,260

	2022 £	2021 £
<b>8. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging :-		
Accountancy services	<b>4,640</b>	4,600
Independent Examiner fee	<b>150</b>	1,080
Trustee Emoluments	<b>0</b>	0

<b>9. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES</b>	£	£
Gross Salaries	<b>103,038</b>	88,481
Employer's National Insurance Contributions (net of Employment Allowance)	<b>6,347</b>	4,983
Employer's pension contribution	<b>5,095</b>	4,424
Accountancy services	<b>4,640</b>	4,600
Intern fees	<b>176</b>	0
Other staff costs	<b>1,560</b>	600
	<b>120,856</b>	103,088

No employees received employee benefits exceeding £60,000 (2021 nil).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind.  
No trustees received reimbursement of expenses during the year (2021 - nil).

## The Corporate Justice Coalition CIO

(formerly known as The Corporate Justice Coalition Ltd)

### REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

#### 10. STAFF NUMBERS

The average monthly head count during the year was three (2021 - two )

#### 11. PENSIONS

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. The costs of the defined contribution scheme are included within expenditure on charitable activity costs.

The designated money purchase plan is managed by NEST although staff may choose other plans. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

	<b>2022</b>	<b>2021</b>
	£	£
<b>12. DEBTORS</b>		
Other debtors	1,045	7,000
	<u>1,045</u>	<u>7,000</u>

	<b>2022</b>	<b>2021</b>
	£	£
<b>13. CREDITORS</b>		
Credit card account	181	0
Pension contributions	0	0
H M Revenue & Customs	2,052	2,113
Accruals	2,647	4,266
	<u>4,880</u>	<u>6,379</u>

#### 14. POST BALANCE SHEET EVENTS

There were no significant post balance sheet events.

#### 15. CONTINGENT LIABILITIES

The charitable company had no material contingent liabilities at 30 April 2022 (2021 none).

#### 16. RELATED PARTIES

There were no disclosable related party transactions during the year (2021 - none).

**The Corporate Justice Coalition CIO**

(formerly known as The Corporate Justice Coalition Ltd)

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

	<b>Balance at 30 April 2021</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers between funds</b>	<b>Balance at 30 April 2022</b>
	£	£	£	£	£
<b>17. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>					
General funds	46,912	109,492	106,425	0	49,979
	<u>46,912</u>	<u>109,492</u>	<u>106,425</u>	<u>0</u>	<u>49,979</u>
<u>Restricted funds</u>					
Joffe (Networker post)	15,317	0	15,317	0	0
ECCJ 2021 grant (Networker post & campaign costs)	5,585	4,831	10,416	0	0
ECCJ 2022 (Networker post)	0	7,212	3,356	0	3,856
	<u>20,902</u>	<u>12,043</u>	<u>29,089</u>	<u>0</u>	<u>3,856</u>
<b>TOTAL FUNDS</b>	<b><u>67,814</u></b>	<b><u>121,535</u></b>	<b><u>135,514</u></b>	<b><u>0</u></b>	<b><u>53,835</u></b>

Unrestricted funds are available to be spent for any of the purposes of the charity.  
ECCJ funds will be used for the Networker post and other campaign costs in 2022.

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£	£
Cash at bank and in hand	53,814	0	3,856	57,670
Other net assets /(liabilities)	<b>(3,835)</b>	0	0	<b>(3,835)</b>
	<u>49,979</u>	<u>0</u>	<u>3,856</u>	<u>53,835</u>

**19. Comparative for the Statement of Financial Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL 2021</b>
<b>Income</b>			
Donations	103,225	25,585	128,810
<i>Income from charitable activities:</i>	3,000	0	3,000
Investment income	159	0	159
<b>Total Income</b>	<u>106,384</u>	<u>25,585</u>	<u>131,969</u>
<b>Expenditure</b>			
Costs of raising funds	0	0	0
Expenditure on Charitable activities	113,546	8,054	121,600
<b>Total expenditure</b>	<u>113,546</u>	<u>8,054</u>	<u>121,600</u>
<b>Net Income/(Expenditure)</b>	<b>(7,162)</b>	17,531	10,369
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	54,074	3,371	57,445
<b>Total funds carried forward at 30 April 2021</b>	<u>46,912</u>	<u>20,902</u>	<u>67,814</u>

**THE CORPORATE JUSTICE COALITION CIO**

England & Wales - Charity number 1179102

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# Accounts

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**THE CORPORATE JUSTICE COALITION LIMITED**  
(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

A company limited by guarantee

Company number: 07219500

Registered charity no: 1179102

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

for the year ended

**30 APRIL 2021**

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## The Corporate Justice Coalition Limited

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

### REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for The Corporate Justice Coalition Ltd for the year ended 30 April 2021. The charitable company is also known as CJC.

#### COMPANY INFORMATION

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<b>REGISTRATION</b>	Company number: 07219500 Charity number: 1179102
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<b>BOARD OF TRUSTEES</b>	The following persons have served as members of the Board during the year and up to the date of this report: D. Bowman (resigned 31 December 2020) E. Maclay (appointed 1 October 2020) T. J. Cooke-Hurle E. S. L. Harris Seema Joshi (appointed 1 October 2020) I. D. Leader O. Martin-Ortega D McMullan (resigned 8 June 2021) S. M. Qadri S. Talbot F. West (resigned 29 May 2020)
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<b>EXECUTIVE DIRECTOR</b>	Marilyn Croser until 3 May 2020, Mark Dearn from 4 May 2020
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<b>REGISTERED OFFICE</b>	Unit 2.12 17 Oval Way London SE11 5RR
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<b>BANKERS</b>	Co-operative Bank PLC PO Box 101 1 Balloon Street Manchester M60 4EP
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<b>INDEPENDENT EXAMINER</b>	Keith Richards Independent Examiners Ltd 2, Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
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## **The Corporate Justice Coalition Limited**

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

### **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

#### **OBJECTIVES AND ACTIVITIES**

The Corporate Justice Coalition's charitable objectives are:

To promote human rights (as set out in the Universal Declaration of Human Rights 1948 and subsequent human rights conventions, declarations and decisions of the United Nations, International Labour Organisation and regional bodies), by all or any of the following means:

- Monitoring abuses of human rights related to business activity;
- Promoting the right to redress for the victims of human rights abuse;
- Researching the impacts of business on human rights;
- Providing technical advice to government and others on business impacts on human rights;
- Commenting on proposed legislation and government policy in relation to business and human rights;
- Raising awareness of the impacts of business on human rights;
- Promoting public support for the rights of communities and individuals whose human rights are adversely affected by business activity;
- Promoting respect for human rights by businesses;
- International advocacy in relation to business and human rights.

The Corporate Justice Coalition is the long-standing UK civil society coalition working to improve the accountability of multinational companies for their impacts on human rights and the environment globally. We have more than 50 formal partner organisations and work with a range of other organisations and individuals, including academic institutions, legal practitioners, activists and campaigners, parliamentarians, civil servants and government. We facilitate information sharing and collaboration through our email groups, our well attended, regular calls and events, including our annual partner meetings - usually held annually in-person, but postponed and substituted by an online Coalition planning event in 2020-21 due to the Covid-19 pandemic.

We continue to play an active role on the Board of the European Coalition for Corporate Justice, and continue to collaborate closely with colleagues in Europe, the USA, Canada and Australia to fund a now developed proposal for a joint international project on parent company accountability for human rights abuses.

We attend the Home Office's Transparency in Supply Chains thematic group (part of the Modern Slavery Strategy and Implementation Group), the Department for International Trade's Sustainability Expert Trade Advisory Group and also attend invitation-only sessions run by the Department for Environment, Food and Rural Affairs on the Environment Bill and human rights, in addition to holding a seat on a Stakeholder Group for developing indicators on the environmental impacts of UK consumption. Additionally, we hold an alternate seat on the Steering Group of the UK National Contact Point for the OCED Guidelines for Multinational Enterprises, housed in the Department for International Trade, with the civil society representative for this group, Tim Otty QC, being nominated by Corporate Justice Coalition to his role.

We respond to several government and international (e.g., EU, UN, OECD) consultations on business and human rights issues and provide regular in-person (via calls) and written briefings for MPs, peers and their advisors. We continue to ensure our work is linked to ongoing and relevant legal cases and issues, having made an intervention with the International Commission of Jurists in the UK Supreme Court case *Okpabi v Shell* (concerning the responsibilities of Shell for human rights harms in the Niger Delta - a case won by the plaintiffs, in line with our intervention), securing a yet to be released legal opinion from a QC on UK company Boohoo's potential liability for human rights harms under a new UK law, among other issues.

## **The Corporate Justice Coalition Limited**

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

### **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

We have rebuilt our website, changed our name and have significantly increased our social media output on existing and new channels, and we now regularly publish and promote a range of articles and outputs by partner organisations, academics and others on a wide range of business and human rights issues - we thus continue to ensure we promote our work and raise public awareness of business and human rights issues to a higher level than previously attained. We also speak to and write for mainstream media, placing news and comment articles in relevant publications, in addition to producing videos on social media and regularly speaking on panels and in public fora - again, to promote our work and raise public aware of business and human rights issues.

#### **PUBLIC BENEFIT**

Trustees keep in mind the guidance from the Charity Commission on public benefit when establishing our aims and objectives and planning our future activities and we intend to comply with this. Much of our activity is geared towards achieving long-term changes to the legislative and regulatory framework for the governance of business and, as such, benefits are not always immediately visible. For example, our work which was central to achieving progressive amendments to the Modern Slavery Act was carried out over a number of years but has resulted in positive change for beneficiaries in the UK and overseas. Similarly, much of our activity over the past year fits into a longer-term trajectory of legislative change which will ultimately lead to greater protection of individuals and communities around the world from human rights abuses by business.

#### **ACHIEVEMENTS AND PERFORMANCE**

We continue our long-term project of calling for new legislation on a corporate duty to prevent negative human rights and environmental impacts (also known as 'mandatory human rights and environmental due diligence'), with work associated with this across our organisation and coalition spanning strategic planning and engagement with our many partner organisations, political advocacy, engagement with businesses and media and communications work.

As part of our ongoing work to improve the legislative and regulatory framework on company accountability for global human rights impacts, we have drastically increased our engagement with parliamentarians, meeting/speaking alongside a number of MPs and peers and/or their advisors (more than 20) from across political parties to explain the current legislative framework and its weaknesses, what new legislation could bring, what obligations and enforcement should be included in such legislation, and how other jurisdictions are moving ahead with such new legislation. These meetings have led to some of the first questions and mentions in both houses of Parliament of these issues (alongside government responses), including progress made in other jurisdictions. Additionally, we also held (with two partner organisations) and spoke on a webinar for parliamentarians, jointly hosted by the APPGs on Africa and on Human Rights.

In line with a new government in the UK after the 2019 General Election and changes in other jurisdictions around the uptake of new corporate accountability laws, we have re-engaged in our process of developing key principles for new UK legislation, alongside convening a coalition-wide campaign planning process (with more than 30 attendees from partner organisations) with monthly update calls (regularly attended by 15+ partner organisations) and bi-annual refreshing of our strategy.

We have continued to highlight the shortcomings of the 'Transparency in Supply Chains' (TiSC) provision of the Modern Slavery Act and the need for the legislation to be strengthened and accompanied by new, more expansive legislation to improve corporate transparency and ensure actions taken to address severe labour rights violations in corporate supply chains, and to hold companies legally liable where such obligations are not met. We have also engaged on work on the UK Environment Bill, with particular reference to an amendment which would require the government to introduce a new human rights and environmental due diligence law.

## The Corporate Justice Coalition Limited

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

### REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

We also continue to maintain our engagement in legal issues and cases: our intervention alongside the International Commission of Jurists on the Okpabi v Shell case at the UK Supreme Court was successfully filed, with the case being decided in favour of the plaintiffs - and in line with the arguments made in our intervention. We have also jointly commissioned a legal opinion on the potential liability of boohoo for abuses in its Leicester supply chain, and we have filed a complaint (with five organisations, spanning the UK, Kenya, the Netherlands and a pan-African network) about Unilever to the UN Working Group on Business and Human Rights, focused on historic tea plantation violence in Kenya.

We have coordinated the submission of a number of jointly endorsed UK government and international consultation responses. These include responses to: UK Business, Energy and Industrial Strategy Committee report: 'Uyghur forced labour in Xinjiang and UK value chains'; (UN) Business and human rights: towards a decade of global implementation; Environmental Audit Committee, fast fashion; UK Justice Committee inquiry into the future of legal aid; UK Business, Energy and Industrial Strategy reforming regulation Joint Committee on Human Rights inquiry on the human rights implications of the Government's response to COVID-19; DEFRA, due diligence on forest risk commodities.

We have also produced jointly endorsed briefings and statements/responses, including on: a new UK law corporate duty to prevent law (19 organisations); Environment Bill amendment NC5 (11 organisations); the Government's response to the Transparency in Supply Chains consultation (10 organisations). Additionally, alongside our EU sister network, the European Coalition for Corporate Justice, we jointly published an FAQ on the type of law we are calling for, for use in the UK and across Europe - 'Debating mHRDD Legislation'.

We have presented at a number of seminars and given evidence to a number of relevant for a. We have spoken on panels run by the UN Global Compact, UK trade union, Unison, the Co-operative Party and Social Value UK - in addition to our aforementioned webinar for parliamentarians. We have given evidence/presented at roundtables held by the Modern Slavery Policy and Evidence Centre; Chatham House (on the UK Environment Bill); the APPG for Ethics and Sustainability in Fashion; the British Retail Consortium/nine UK big businesses.

We have also changed our organisation name from the 'Corporate Responsibility Coalition' (CORE) to the 'Corporate Justice Coalition Ltd' (CJC). To accompany this, we have developed a new brand and logo, and a new, updated and mobile-ready website, with new functionality including the ability to host 'e-actions' run by our partner organisations.

We have written and published a number of articles on our website, including a series of outputs, including a social media video and academic analyses, on the Shell case at the UK Supreme Court. Our Policy and Communications Officer also wrote an opinion piece on the need for a new UK 'corporate duty to prevent' law for City AM.

*\*It should be noted that due to the ongoing Covid-19 pandemic, our staff continue to work from home. As was the case last year, the pandemic and the completion of the UK's departure from the EU continue to raise the profile and salience and importance of our ongoing work on supply chains, and the associated political-economic issues it has helped highlight.*

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **GOVERNING DOCUMENT**

The Corporate Justice Coalition Limited is a company limited by guarantee and a registered charity. Incorporated on 11 April 2010 in England and Wales as The Corporate Responsibility (CORE) Coalition, its original Memorandum and Articles of Association were amended in 2017. New Articles of Association were adopted at our Annual General Meeting on 10 November 2017.

## **The Corporate Justice Coalition Limited**

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

### **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

CORE was first registered as a charity with effect from 6 July 2018. CORE changed its name to The Corporate Justice Coalition Ltd (CJC) in February 2021. CJC aims to convert to a CIO in the future (the charity was still structured as a company at 30 April 2021).

#### **BOARD**

The charity's Board of Trustees met four times during the year. The Trustees all give their time voluntarily and received no benefits from the charity. Our former Chair, David Bowman, left his role after four and a half years as a trustee, to be replaced by new Chair of the Board of Trustees, Elaine Maclay. Elaine is Chief International Advisor with Friends of the Earth England, Wales and Northern Ireland, and served as sabbatical cover Director of CORE (CJC's former name) from September to December 2019.

#### **STAFF**

We employ three staff - an increase on last year's two staff roles: a Director to lead the organisation's work, a Policy and Communications Officer and a Network Officer.

After eight years in post, our Director Marilyn Croser left her post in May 2020 (remaining in a consultancy role until September 2020) to be replaced by new Director, Mark Dearn. Our Policy and Communications Officer moved on to a new role in December 2020, with her replacement and our new Network Officer post-holder both starting their roles in February 2021.

#### **RISK MANAGEMENT**

Trustees are aware that there are a variety of risks which have the potential to affect our success and aim to take these into account when planning our activities or responding to events.

#### **FINANCIAL REVIEW**

##### **RESULT FOR THE YEAR**

The Board of Directors reports an excess of income over expenditure of £10,369 which will be added to reserves.

##### **RESERVES**

The accounts show reserves of £67,814, of which £20,902 are restricted and £46,912 are unrestricted. Restricted funds will be spent on the purposes for which they were received. Unrestricted funds are available to spend on CJC's planned activities and operating costs in 2021-22.

##### **RESERVES POLICY**

It is the practice of the trustees to review regularly the reserves position of the charity considering good financial management and the risks the charity faces. We believe that the unrestricted reserves of £46,912 which were held at 30 April 2021 are sufficient to support the budget spending for the current year and to help mitigate the effects of any unforeseen events that might arise.

##### **PRINCIPAL FUNDING SOURCES**

We received the third instalment of a three-year grant from the Sigrid Rausing Charitable Trust, and instalments of a three year grant Joseph Rowntree Charitable Trust. Other financial contributions were received from Joffe Charitable Trust, and from the European Coalition for Corporate Justice. Several of our larger partner organisations made contributions to core funding.

**The Corporate Justice Coalition Limited**

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed:



Name: ELAINE MACLAY

Date: 18/01/22

On behalf of the Board

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Corporate Justice Coalition Ltd on the accounts for the year ended 30th April 2021 set out on pages 8 to 14.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of Independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith Richards  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 20<sup>th</sup> January 2022

**The Corporate Justice Coalition Limited**  
 (formerly known as The Corporate Responsibility (CORE) Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Statement of Financial Activities**  
**Incorporating an Income and Expenditure Account**  
**For year ended 30 April 2021**

		2021	2021	2021	2020
		<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
		<u>funds</u>	<u>funds</u>	<u>FUNDS</u>	<u>FUNDS</u>
		£	£	£	£
<b>Income</b>	<b>Notes</b>				
Income from donations	2	103,225	25,585	128,810	112,124
<i>Income from charitable activities:</i>	3	3,000	0	3,000	2,751
Investment income	4	159	0	159	0
<b>Total Income</b>		<u>106,384</u>	<u>25,585</u>	<u>131,969</u>	<u>114,875</u>
<b>Expenditure</b>					
Costs of raising funds		0	0	0	0
Expenditure on Charitable activities	5	113,546	8,054	121,600	106,754
<b>Total expenditure</b>		<u>113,546</u>	<u>8,054</u>	<u>121,600</u>	<u>106,754</u>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		(7,162)	17,531	10,369	8,121
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		54,074	3,371	57,445	49,324
<b>Total funds carried forward</b>		<u>46,912</u>	<u>20,902</u>	<u>67,814</u>	<u>57,445</u>

The statement of financial activities includes all gains and losses recognised in the year.  
 All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form an integral part of these accounts

**The Corporate Justice Coalition Limited**

(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Registered Charity No 1179102 and Company Limited by Guarantee - Reg no 07219500**

**Balance Sheet as at 30 April 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Current Assets</b>					
Debtors	12	7,000		9,152	
Cash at bank		67,193		53,001	
	<b>Total current assets</b>		<b>74,193</b>		<b>62,153</b>
<b>Current Liabilities</b>					
Creditors falling due within one year	13	6,379		4,708	
	<b>Total current liabilities</b>		<b>6,379</b>		<b>4,708</b>
<b>Net Current assets</b>			<b>67,814</b>		<b>57,445</b>
<b>Total assets less current liabilities</b>			<b>67,814</b>		<b>57,445</b>
<b>The funds of the charity:</b>	18				
<u>Unrestricted funds</u>					
General unrestricted funds		46,912		54,074	
			<b>46,912</b>		<b>54,074</b>
Restricted funds			<b>20,902</b>		<b>3,371</b>
			<b>67,814</b>		<b>57,445</b>

For the financial year ended 30 April 2021 the directors are satisfied that the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 and no notice has been deposited under Section 476. The accounts have been examined by an Independent Examiner, in accordance with section 145 of the Charities Act 2011. Their report appears on page 8.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss (surplus or deficit) for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

**ON BEHALF OF THE BOARD OF TRUSTEES**

Signed:



Approved by the Board of Trustees on: 18/01/22

Name: E MACLAY

The notes on pages 10 to 14 form an integral part of these accounts

**The Corporate Justice Coalition Limited**  
(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) 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 Ireland (FRS 102)(effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Acts 2006.

The Corporate Justice Coalition Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of the gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

**f) Fund accounting**

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes specified by the funder.

**The Corporate Justice Coalition Limited**  
(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Notes to the accounts (cont.)**

	2021 £	2021 £	2021 £	2020 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>2. DONATIONS</b>				
<u>Grants</u>				
Amnesty International	7,500	0	7,500	7,500
BHRCC	12,500	0	12,500	0
CAFOD	4,000	0	4,000	4,000
Christian Aid	3,000	0	3,000	3,000
Joffe Charitable Trust		20,000	20,000	0
Joseph Rowntree Charitable Trust	35,000	0	35,000	44,750
Lush	0	0	0	5,000
Oxfam	0	0	0	2,000
SCIAF	1,000	0	1,000	1,000
The Sigrid Rausing Trust	35,000	0	35,000	35,000
UNICEF	2,000	0	2,000	2,000
WWF UK	3,000	0	3,000	3,000
European Coalition for Corporate Justice(ECCJ) ASBL	0	5,585	5,585	4,649
Donations from individuals	180	0	180	180
Gift Aid Received	45	0	45	45
	<u>103,225</u>	<u>25,585</u>	<u>128,810</u>	<u>112,124</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

Contributions to briefing papers/meeting costs	3,000	0	3,000	2,751
	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>2,751</u>

**4. INVESTMENT INCOME**

	2021 £	2020 £
Deposit account interest	<u>159</u>	<u>0</u>

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Staff costs (note 9)	94,273	4,215	98,488	83,899
Travel and accommodation costs	0	0	0	2,798
Partner meetings	0	0	0	2,380
Events and workshops	0	0	0	943
Research and publications	0	0	0	374
Policy and communications support	283	0	283	2,418
Website overhaul	5,872	3,295	9,167	1,517
Support costs (note 6)	7,258	544	7,802	7,723
Governance Costs (note 7)	5,860	0	5,860	4,702
	<u>113,546</u>	<u>8,054</u>	<u>121,600</u>	<u>106,754</u>

**The Corporate Justice Coalition Limited**  
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**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Notes to the accounts (cont.)**

	2021 £	2021 £	2021 £	2020 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>6. SUPPORT COSTS</b>				
Rent, rates, service charge	5,049	76	5,125	5,923
IT equipment and set up	0	468	468	892
Employers' liability insurance	501	0	501	462
Subscriptions	233	0	233	278
Website hosting and software	1,476	0	1,476	168
	<u>7,258</u>	<u>544</u>	<u>7,802</u>	<u>7,723</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>7. GOVERNANCE COSTS</b>				
Board/Advisory Group expenses	180	0	180	152
Accountancy services	4,600	0	4,600	3,710
Independent examiner fees	1,080	0	1,080	840
	<u>5,860</u>	<u>0</u>	<u>5,860</u>	<u>4,702</u>

	2021 £	2020 £
<b>8. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging :-		
Accountancy services	4,600	3,710
Independent Examiner fee	1,080	840
Trustee Emoluments	<u>0</u>	<u>0</u>

	£	£
<b>9. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES</b>		
Gross Salaries	88,481	62,669
Employer's National Insurance Contributions (net of Employment Allowance)	4,983	3,501
Employer's pension contribution	4,424	3,675
Seconded staff cost	0	10,535
Intern salary	0	1,956
Other staff costs	600	1,563
	<u>98,488</u>	<u>83,899</u>

No employees received employee benefits exceeding £60,000 (2020 nil).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind.  
No trustees received reimbursement of expenses during the year (2020 - nil).

**The Corporate Justice Coalition Limited**  
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**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Notes to the accounts (cont.)**

**10. STAFF NUMBERS**

The average monthly head count during the year was two (2020 - two )

**11. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. The costs of the defined contribution scheme are included within expenditure on charitable activity costs.

The designated money purchase plan is managed by NEST although staff may choose other plans. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

<b>12. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	7,000	9,152
	<u>7,000</u>	<u>9,152</u>

<b>13. CREDITORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Credit card account	0	134
Pension contributions	0	20
H M Revenue & Customs	2,113	1,524
Accruals	4,266	3,030
	<u>6,379</u>	<u>4,708</u>

**14. COMPANY STATUS**

The charitable company is limited by guarantee and therefore has no share capital. The member's liability under the guarantee is restricted to a maximum of £10.

**15. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**16. CONTINGENT LIABILITIES**

The charitable company had no material contingent liabilities at 30 April 2021 (2020 none).

**17. RELATED PARTIES**

There were no disclosable related party transactions during the year (2020 - none).

**The Corporate Justice Coalition Limited**  
(formerly known as The Corporate Responsibility (CORE) Coalition Ltd)  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

**Notes to the accounts (cont.)**

<b>18. STATEMENT OF FUNDS</b>	<b>Balance at 30 April 2020</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers between funds</b>	<b>Balance at 30 April 2021</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	54,074	106,384	113,546	0	46,912
	<u>54,074</u>	<u>106,384</u>	<u>113,546</u>	<u>0</u>	<u>46,912</u>
<b>Restricted funds</b>					
Lush	3,295	0	3,295	0	0
JRCT (COVID support)	76	0	76	0	0
Joffe (Networker post)	0	20,000	4,683	0	15,317
ECCJ (Networker post)	0	5,585	0	0	5,585
	<u>3,371</u>	<u>25,585</u>	<u>8,054</u>	<u>0</u>	<u>20,902</u>
<b>TOTAL FUNDS</b>	<u><b>57,445</b></u>	<u><b>131,969</b></u>	<u><b>121,600</b></u>	<u><b>0</b></u>	<u><b>67,814</b></u>

Unrestricted funds are available to be spent for any of the purposes of the charity.  
Funds from Joffe and ECCJ will be spent in 21/22 on staffing

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£	£
Cash at bank and in hand	46,291	0	20,902	67,193
Other net assets /(liabilities)	621	0	0	621
	<u>46,912</u>	<u>0</u>	<u>20,902</u>	<u>67,814</u>

**20. Comparative for the Statement of Financial Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL 2020</b>
<b>Income</b>			
Donations	101,475	10,649	112,124
<i>Income from charitable activities:</i>	1,558	1,193	2,751
<b>Total income</b>	<u>103,033</u>	<u>11,842</u>	<u>114,875</u>
<b>Expenditure</b>			
Costs of raising funds	0	0	0
Expenditure on Charitable activities	98,283	8,471	106,754
<b>Total expenditure</b>	<u>98,283</u>	<u>8,471</u>	<u>106,754</u>
<b>Net Income/(Expenditure)</b>	4,750	3,371	8,121
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	49,324	0	49,324
<b>Total funds carried forward at 30 April 2020</b>	<u>54,074</u>	<u>3,371</u>	<u>57,445</u>