

**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**

**INDEX TO PAGES**

	<b>Page number</b>
Company Details	1
Trustee Report	2-4
Financial Review	5
Statement of Trustee Responsibilities	6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the accounts	10-14

# **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**

<b>REGISTRATION</b>	Company number: 07219500 Charity number: 1179102
<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)
<b>EXECUTIVE DIRECTOR</b>	Marilyn Croser until 3 May 2020, Mark Dearn from 4 May 2020
<b>REGISTERED OFFICE</b>	Unit 2.12 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>	Keith Richards Independent Examiners Ltd 2, Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

## **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

*K Richards*

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**

		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</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	103,225	25,585	<b>128,810</b>	112,124
<i>Income from charitable activities:</i>	3	3,000	0	<b>3,000</b>	2,751
Investment income	4	159	0	<b>159</b>	0
<b>Total Income</b>		<b>106,384</b>	<b>25,585</b>	<b>131,969</b>	<b>114,875</b>
<b>Expenditure</b>					
Costs of raising funds		0	0	0	0
Expenditure on Charitable activities	5	113,546	8,054	<b>121,600</b>	106,754
<b>Total expenditure</b>		<b>113,546</b>	<b>8,054</b>	<b>121,600</b>	<b>106,754</b>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		<b>11,147</b>	<b>17,531</b>	<b>10,369</b>	<b>8,121</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		54,074	3,371	<b>57,445</b>	<b>49,324</b>
<b>Total funds carried forward</b>		<b>46,912</b>	<b>20,902</b>	<b>67,814</b>	<b>57,445</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 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**  
(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>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**  
(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.)**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>13. CREDITORS</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.)**

	Balance at 30 April 2020	Incoming Resources	Resources Expended	Transfers between funds	Balance at 30 April 2021
<b>18. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>	£	£	£	£	£
General funds	54,074	106,384	113,546	0	46,912
	54,074	106,384	113,546	0	46,912
<u>Restricted funds</u>					
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
	3,371	25,585	8,054	0	20,902
<b>TOTAL FUNDS</b>	<b>57,445</b>	<b>131,969</b>	<b>121,600</b>	<b>0</b>	<b>67,814</b>

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**

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

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

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