

# **International Justice Mission**

Financial Report  
December 31, 2010

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## Independent Auditor's Report

To the Board of Directors  
International Justice Mission  
Arlington, Virginia

We have audited the accompanying balance sheet of International Justice Mission (the Organization) as of December 31, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year's summarized comparative information has been derived from the Organization's 2009 financial statements and, in our report dated April 22, 2010, we expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2010 financial statements referred to above present fairly, in all material respects, the financial position of International Justice Mission as of December 31, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 15, 2011, on our consideration of the Foundation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*McGladrey & Pullen, LLP*

Vienna, Virginia  
April 15, 2011

**International Justice Mission**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 7,014,127	\$ 6,655,137
Receivables, net	1,559,142	1,210,049
Promises To Give, net	336,561	287,500
Prepaid Expenses And Other Assets	428,595	560,950
Property And Equipment, net	1,508,606	1,703,217
	<u>\$ 10,847,031</u>	<u>\$ 10,416,853</u>

**Liabilities And Net Assets**

Liabilities		
Accounts payable and accrued expenses	\$ 1,105,337	\$ 742,511
Refundable advances	679,183	1,044,784
Deferred rent	3,069,234	2,552,056
Capital lease obligation	61,810	13,449
	<u>4,915,564</u>	<u>4,352,800</u>

Commitments And Contingencies (Notes 4, 5, 8 and 9)

Net Assets

Unrestricted	5,332,469	5,377,073
Temporarily restricted	598,998	686,980
	<u>5,931,467</u>	<u>6,064,053</u>
	<u>\$ 10,847,031</u>	<u>\$ 10,416,853</u>

See Notes To Financial Statements.

**International Justice Mission**

**Statement Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010			2009
	Unrestricted	Temporarily Restricted	Total	
Support and revenue:				
Contributions and grants	\$ 20,267,506	\$ 4,535,052	\$ 24,802,558	\$ 21,775,710
Other income	679,447	-	679,447	787,260
Rental income	312,535	-	312,535	42,443
Net assets released from restrictions	4,623,034	(4,623,034)	-	-
<b>Total support and revenue</b>	<b>25,882,522</b>	<b>(87,982)</b>	<b>25,794,540</b>	22,605,413
Expenses:				
Program services:				
Case work	16,022,226	-	16,022,226	13,956,176
Education	4,390,941	-	4,390,941	3,148,339
<b>Total program services</b>	<b>20,413,167</b>	<b>-</b>	<b>20,413,167</b>	17,104,515
Supporting services:				
Fund development	3,075,523	-	3,075,523	3,499,919
General and administrative	2,438,436	-	2,438,436	2,050,772
<b>Total supporting services</b>	<b>5,513,959</b>	<b>-</b>	<b>5,513,959</b>	5,550,691
<b>Total expenses</b>	<b>25,927,126</b>	<b>-</b>	<b>25,927,126</b>	22,655,206
<b>Change in net assets</b>	<b>(44,604)</b>	<b>(87,982)</b>	<b>(132,586)</b>	(49,793)
Net assets:				
Beginning	5,377,073	686,980	6,064,053	6,113,846
Ending	<b>\$ 5,332,469</b>	<b>\$ 598,998</b>	<b>\$ 5,931,467</b>	<b>\$ 6,064,053</b>

See Notes To Financial Statements.

**International Justice Mission**

**Statement Of Functional Expenses**

**Year Ended December 31, 2010**

**(With Comparative Totals For 2009)**

	Program Services			Supporting Services			2010 Total	2009 Total
	Case Work	Education	Total Program Services	Fund Development	General And Administrative	Total Supporting Services		
Salaries and employee benefits	\$ 8,401,913	\$ 2,837,042	\$ 11,238,955	\$ 1,576,014	\$ 1,182,638	\$ 2,758,652	\$ 13,997,607	\$ 12,783,162
Services provided by contract	1,022,025	246,930	1,268,955	145,135	40,574	185,709	1,454,664	791,947
Travel	1,721,347	298,379	2,019,726	212,334	46,780	259,114	2,278,840	1,933,062
Depreciation	529,092	42,757	571,849	38,101	42,440	80,541	652,390	608,120
Donation to Partners	179,567	-	179,567	-	-	-	179,567	167,301
Dues, subscriptions and fees	26,332	9,864	36,196	8,369	16,222	24,591	60,787	50,049
Office expense	987,695	218,186	1,205,881	189,469	351,093	540,562	1,746,443	1,676,131
Forensic and client court fees	20,461	-	20,461	-	-	-	20,461	14,046
Good Samaritan expenses	4,333	-	4,333	-	-	-	4,333	14,133
Interest and fees	20,382	1,821	22,203	1,266	193,803	195,069	217,272	155,291
Internship development program	1,057,121	48,743	1,105,864	-	-	-	1,105,864	792,285
Miscellaneous expense	53,271	71,187	124,458	20,918	11,761	32,679	157,137	87,271
Occupancy	1,230,248	426,694	1,656,942	464,140	465,789	929,929	2,586,871	2,186,553
Photographic	40,940	90,699	131,639	247,654	5,223	252,877	384,516	494,124
Postage and shipping	40,469	28,134	68,603	119,637	4,184	123,821	192,424	211,592
Professional services	214,494	66,762	281,256	50,398	77,380	127,778	409,034	218,998
Media advocacy	50,740	3,743	54,483	2,088	549	2,637	57,120	27,067
Victim aftercare expense	421,796	-	421,796	-	-	-	421,796	444,074
	<b>\$ 16,022,226</b>	<b>\$ 4,390,941</b>	<b>\$ 20,413,167</b>	<b>\$ 3,075,523</b>	<b>\$ 2,438,436</b>	<b>\$ 5,513,959</b>	<b>\$ 25,927,126</b>	<b>\$ 22,655,206</b>

See Notes To Financial Statements.

**International Justice Mission**

**Statement Of Cash Flows  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	<b>2010</b>	<b>2009</b>
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ (132,586)	\$ (49,793)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	652,390	608,120
Loss on disposal of property and equipment	10,472	1,650
Deferred rent	517,178	950,503
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	(349,093)	(410,677)
Promises to give	(49,061)	(134,115)
Prepaid expenses and other assets	132,355	(194,741)
Increase (decrease) in:		
Accounts payable and accrued expenses	362,826	(503,027)
Refundable advances	(365,601)	(1,029,893)
<b>Net cash provided by (used in) operating activities</b>	<b>778,880</b>	<b>(761,973)</b>
<b>Cash Flows From Investing Activities</b>		
Proceeds from sale of equipment	15,310	13,847
Purchase of property and equipment	(410,501)	(368,512)
<b>Net cash used in investing activities</b>	<b>(395,191)</b>	<b>(354,665)</b>
<b>Cash Flows From Financing Activities</b>		
Payments on capital lease obligation	(24,699)	(7,257)
<b>Net cash used in financing activities</b>	<b>(24,699)</b>	<b>(7,257)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>358,990</b>	<b>(1,123,895)</b>
<b>Cash And Cash Equivalents</b>		
Beginning	6,655,137	7,779,032
Ending	<b>\$ 7,014,127</b>	<b>\$ 6,655,137</b>
<b>Supplementary Schedule Of Non Cash Investing And Financing Activities</b>		
Equipment acquired under capital lease obligation	<b>\$ 73,060</b>	<b>\$ -</b>

See Notes To Financial Statements.

## International Justice Mission

### Notes To Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies

Nature of activities: International Justice Mission (the Organization) is a not-for-profit human rights agency, incorporated in the Commonwealth of Virginia that began operations in 1997. International Justice Mission secures justice for victims of slavery, sexual exploitation and other forms of violent oppression by partnering with local authorities to: rescue victims of abuse and provide holistic aftercare, prosecute perpetrators and promote functioning public justice systems. The Organization conducts its casework on behalf of the poor in 13 countries in the developing world. The Organization also seeks to mobilize the Christian church and the general public to respond on behalf of victims of abuse.

A summary of the Organization's significant accounting policies follows:

Basis of accounting: The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby, support and revenue is recognized when earned and expenses are recognized when incurred.

Basis of presentation: The Organization follows the Not-for-Profit Topic of the FASB Accounting Standards Codification (the Codification). Under this topic, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization had no permanently restricted net assets at December 31, 2010.

Cash and cash equivalents: For purposes of reporting cash flows, the Organization considers all investments purchased with a maturity of three months or less to be cash equivalents.

Restricted cash: Cash and cash equivalents at December 31, 2010, include certificates of deposit in the amount of \$611,952, which are restricted as security under two letters of credit with a local bank.

Financial risk: The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant financial risk on cash.

Receivables: Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by regularly evaluating individual customer receivables and considering a customer's financial condition, credit history, and current economic conditions. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. There was no provision for doubtful accounts at December 31, 2010.

Promises to give: Unconditional promises to give are recognized as revenue or gains in the period acknowledged. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give are carried at fair value less an estimate made for doubtful promises and a discount for the time value of money. The amount of the promise less both discounts is recorded as the receivable amount as of December 31, 2010.

Property and equipment: Property and equipment purchases are capitalized and depreciated on a straight-line basis over their estimated lives. The Organization capitalizes all property and equipment purchased with a cost of \$1,000 or more. The depreciation expense on assets acquired under capital leases is included with depreciation expense on owned assets.

## International Justice Mission

### Notes To Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies (Continued)

Valuation of long-lived assets: The Organization accounts for the valuation of long-lived assets under the Impairment or Disposal of Long-Lived Assets Topic of the Codification. This Topic requires that long-lived assets and certain identifiable intangible assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the assets to future undiscounted net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reportable at the lower of the carrying amount or fair value, less costs to sell.

Support and revenue: Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted revenue is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Organization receives grants from federal agencies and others for various purposes. Grant awards not yet received are accrued to the extent unreimbursed expenses have been incurred for the purposes specified by an approved grant. The Organization defers grant revenues received under approved awards to the extent they exceed expenses incurred for the purposes specified under the grant restrictions. These funds are reported as refundable advances.

Donated services: Contributions of services are recognized in the financial statements as in-kind contributions if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically be purchased if not provided by donation. These services are recorded at their estimated fair values at the date of donation and are recognized in the financial statements as contributions. Donated services for the year ended December 31, 2010, were \$47,782.

Rental income: The Organization currently rents two floors in an office building for its Head Quarters (HQ) office use. A portion of this space was obtained in anticipation of future growth, but is not currently required space for the staff needs at HQ. The Organization chose to lease the additional floor in order to benefit from first rights to the space. In order to mitigate the rental expense related to this unused space, the Organization sublets the space and generates rental income. During 2010, the Organization received \$312,535 in rental income from its subtenants which technically, although not netted for financial statement purposes, offsets rent expense.

Expense allocation: Program and supporting services have been presented on a functional basis in the statement of activities and changes in net assets. Certain overhead costs have been allocated among the programs, management and general, and fundraising.

The Organization complies with Not-for-Profit Topic of the Codification, which requires that revenue and expenses from fundraising events be reported gross; therefore, fundraising expenses are reported gross and are not offset directly against ticket revenues. Contribution revenue from the events totaled \$1,268,064 and ticket revenues totaled \$312,813 in 2010, which technically, although not netted for financial statement purposes, offset the costs of the fundraising banquet expenses, totaling \$691,819.

## International Justice Mission

### Notes To Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies (Continued)

Victim Aftercare expense: The Victim Aftercare expense line on the statement of functional expenses includes only those expenses that are paid on behalf of the Organization's clients and to the Organization's partners for medical exams, travel, supplies, education, vocational training and income generating activities. The Organization incurs other aftercare related expenses that are in support of the Organization's clients and each one's rehabilitation. Examples of these other expenses that are not categorized as "Victim Aftercare" but are included in other account categories consist of: salary and benefits for aftercare staff (social workers, psychologists, etc.), training and development of the aftercare staff, travel expenses of IJM staff related to victim care, and office space and materials necessary to support the aftercare staff.

Foreign currency translation: Revenue and expenses of the Organization's foreign operations are translated at weighted average exchange rates for the period.

Foreign currency transactions: Foreign currency transactions are recorded in U.S. dollars at the exchange rates in effect at the date of the transactions. Gains and losses are recognized in the statement of activities.

Income taxes: The Organization is generally exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code (the Code). In addition, the Organization qualifies for charitable contribution deductions and has been classified as an organization that is not a private foundation. Income, which is not related to exempt purposes, less applicable deductions, is subject to federal and state corporate income taxes. The Organization did not have any net unrelated business income for the year ended December 31, 2010.

The Organization complies with the accounting for uncertainty in income taxes topic, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this policy, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position would be sustained on examination by taxing authorities, based on the technical merits of the position. Management has evaluated the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guideline. The Organization would be liable for income taxes in the U.S. federal jurisdiction. Generally, the Organization is no longer subject to U.S. federal tax examinations by tax authorities before 2007.

Use of estimates: The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Prior year information: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2009, from which the summarized information was derived.

Reclassifications: Certain amounts in the 2009 financial statements have been reclassified to conform to the presentation in the 2010 statements, with no effect on the previously reported change in net assets.

Subsequent events: The Organization evaluated subsequent events through April 15, 2011, which is the date the financial statements were available to be issued.

## International Justice Mission

### Notes To Financial Statements

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#### Note 2. Receivables

Receivables at December 31, 2010, consist of the following:

Undeposited contributions	\$ 1,310,607
Grant receivables	177,489
Advances for travel	70,374
Other receivables	672
	<u>\$ 1,559,142</u>

#### Note 3. Property And Equipment

Property and equipment and accumulated depreciation at December 31, 2010, and depreciation expense for the year ended December 31, 2010, are as follows:

	Estimated Lives	Cost	Accumulated Depreciation	Net	Depreciation
Automobiles	7 years	\$ 810,642	\$ 318,832	\$ 491,810	\$ 110,247
Equipment	5 years	2,080,981	1,655,327	425,654	418,459
Furniture and fixtures	5 – 10 years	332,820	58,214	274,606	39,964
Leasehold improvements	3 – 10 years	375,117	172,256	202,861	57,744
Software	3 years	262,333	148,658	113,675	25,976
		<u>\$ 3,861,893</u>	<u>\$ 2,353,287</u>	<u>\$ 1,508,606</u>	<u>\$ 652,390</u>

#### Note 4. Capital Lease Obligation

The Organization leases equipment under the provisions of a capital lease.

Future minimum rental payments applicable to these operating leases at December 31, 2010, are as follows:

Years Ending December 31,	
2011	\$ 33,265
2012	27,792
2013	6,948
	<u>68,005</u>
Amount representing interest	6,195
	<u>\$ 61,810</u>

#### Note 5. Line Of Credit

The Organization has a \$2,400,000 line of credit that expires on September 30, 2011. The line of credit accrues interest at the bank's prime lending rate plus 1.0% and is secured by all assets of the Organization. The bank also requires that the Organization maintain liquid assets of at least \$2,600,000 and comply with certain other administrative covenants. There was no outstanding balance on the line at December 31, 2010.

## International Justice Mission

### Notes To Financial Statements

#### Note 6. Retirement Plan

The Organization maintained a defined contribution pension plan (the Plan) under Section 403(b)(7) of the Code through April 30, 2009. As of May 1, 2009, employer contributions to the Plan were suspended. On May 1, 2010, the Organization resumed employer contributions to the Plan and resumed accruals for new employees as of that date. Employees who were terminated prior to their first anniversary date forfeited all rights to the benefit. The Organization contributed \$307,636 to the Plan during the year ended December 31, 2010.

#### Note 7. Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2010, are restricted for the following and were released from restrictions for the year ended December 31, 2010, as follows:

	Balance			Balance	
	December 31, 2009	Additions	Releases	December 31, 2010	
Program restricted:					
Casework*	\$ 521,372	\$ 4,058,623	\$ 4,102,121	\$ 477,874	
Education	-	113,785	7,045	106,740	
Good Samaritan Fund	6,657	5,285	4,333	7,609	
Survivor Scholarship	12,628	6,118	11,971	6,775	
Simply Justice	50,705	-	50,705	-	
Aftercare	50,472	140,777	191,249	-	
Staff Care	45,146	-	45,146	-	
Communications	-	150,000	150,000	-	
Interventions	-	19,784	19,784	-	
Investigations	-	40,680	40,680	-	
	<u>\$ 686,980</u>	<u>\$ 4,535,052</u>	<u>\$ 4,623,034</u>	<u>\$ 598,998</u>	

\* Includes time restricted amounts

#### Note 8. Contingencies

Federal awards: The Organization participates in a number of federally-assisted grant programs which are subject to financial and compliance audits by the federal government or its representatives. As such, there exists a contingent liability for potential questioned costs that may result from such an audit. Management does not anticipate any significant adjustments as a result of such an audit.

The Organization has operations in many countries throughout the world, many of which have politically and economically volatile environments and whose governments are still in development stages. As a result, the Organization may have financial risks associated with these operations, including such matters as the assessment of local taxes. No assessments of any such amounts have been received and, accordingly, no provision for such liabilities, if any, that might result from these operations have been made in the accompanying financial statements.

#### Note 9. Commitments

In October 2006, the Organization entered into a new lease for an office space which ends in March 2022. The rent start date was May 1, 2007. During the first 12 months starting the rent start date, the Organization was not required to make monthly rental payments. Starting May 1, 2008, the monthly payments were approximately \$71,000, which will be increased by 3% annually. The lease agreement also includes a rent concession, which is included in the basis for the calculation of a deferred rent amount. The benefit of this rent concession is being allocated over the term of the lease. The lease also requires the Organization to maintain a letter of credit in favor of the landlord, secured by a certificate of deposit. At December 31, 2010, the required letter of credit was approximately \$212,000.

## International Justice Mission

### Notes To Financial Statements

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#### Note 9. Commitments (Continued)

During 2008, the Organization entered into a new lease for additional office space which ends in March 2022. The rent start date was May 1, 2009. During the first 12 months starting the rent start date, the Organization was not required to make monthly rental payments. Starting, May 1, 2010, the monthly payments were approximately \$78,000, which will be increased by 3% annually. The lease agreement also includes a rent concession, which is included in the basis for the calculation of a deferred rent amount. The benefit of this rent concession is being allocated over the term of the lease. The lease also requires the Organization to maintain a letter of credit in favor of the landlord, secured by a certificate of deposit. At December 31, 2010, the required letter of credit was approximately \$352,445. The Organization has one combined letter of credit to cover both of these requirements.

The Organization has also entered into other leases for office space in Cambodia, Uganda, Zambia, Thailand, Kenya, Philippines, Rwanda, Guatemala, Bolivia and other locations in South Asia. The lease terms expire at various times during 2012 and 2013. The leases require the tenant to make monthly rental payments ranging from approximately \$350 to \$4,000 for the term of the leases.

The balance of the liability under capital leases for equipment at December 31, 2010, is \$61,810 and consists of two capital leases. The liability is payable in monthly installments totaling \$3,314 for principal and interest. One lease will end in August 2011, at which point, the monthly installments paid for capital leases will fall to \$2,532 and will continue until March 2013. Since the term of the leases is approximately the same as the estimated useful life of the assets, and the present value of the future minimum lease payments at the beginning of the lease approximated the fair value of the leased assets at that date, the leases are considered to be capital leases and have been so recorded.

Future minimum rental payments applicable to operating leases at December 31, 2010, are as follows:

Years Ending December 31,	
2011	\$ 2,166,414
2012	2,099,314
2013	2,081,950
2014	2,128,518
2015	2,192,374
2016 – 2022	14,832,648
	<u>\$ 25,501,218</u>

Rent expense applicable to operating leases for the year ended December 31, 2010, was \$2,373,580.

#### Note 10. Related Parties

The Organization has four Partner Offices: IJM Canada, IJM Germany, IJM Netherlands, and IJM UK. These Partner Offices grow the justice movement in their own country and provide resources – including funding, personnel, political influence, media attention, and overall mission strategy – to accomplish the shared IJM mission around the world. During 2010, the Organization received support from IJM Canada and IJM UK. From IJM Canada, the Organization received \$795,000 as support for operations, \$31,343 as support for interns and \$15,755 in reimbursed expenses. From IJM UK, the Organization received \$240,588 as support for operations and \$4,578 in reimbursed expenses. During 2010, the Organization also reimbursed expenses to IJM UK in the amount of \$30,000, to IJM Germany in the amount of \$18,115 and to IJM Netherlands in the amount of \$9,975.