

# **International Justice Mission**

Financial Report  
December 31, 2014

## Contents

---

Independent Auditor's Report	1-2
<hr/>	
Financial Statements	
Balance sheet	3
Statement of activities	4
Statement of functional expenses	5
Statement of cash flows	6
Notes to financial statements	7-13

---



## Independent Auditor's Report

To the Board of Directors  
International Justice Mission  
Arlington, Virginia

### Report on the Financial Statements

We have audited the accompanying financial statements of International Justice Mission (the Organization) which comprise the balance sheet as of December 31, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the Organization's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 8, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*McGladrey LLP*

McLean, Virginia  
May 21, 2015

## International Justice Mission

### Balance Sheet

December 31, 2014

(With Comparative Totals for 2013)

	2014	2013
<b>Assets</b>		
Cash and Cash Equivalents	\$ 19,875,651	\$ 19,935,241
Receivables, Net	611,812	107,657
Promises to Give, Net	3,038,055	4,761,379
Prepaid Expenses And Other Assets	1,462,332	876,248
Property and Equipment, Net	2,424,946	2,813,279
	<u>\$ 27,412,796</u>	<u>\$ 28,493,804</u>
<b>Liabilities and Net Assets</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 1,371,504	\$ 1,233,022
Refundable advances	888,513	3,346,210
Accrued severance and retirement for national staff	539,324	340,006
Deferred rent and tenant improvements	3,885,818	3,286,154
	<u>6,685,159</u>	<u>8,205,392</u>
Commitments and Contingencies (Notes 5, 7 and 8)		
Net Assets		
Unrestricted	17,024,860	14,241,190
Temporarily restricted	3,702,777	6,047,222
	<u>20,727,637</u>	<u>20,288,412</u>
	<u>\$ 27,412,796</u>	<u>\$ 28,493,804</u>

See Notes to Financial Statements.

International Justice Mission

Statement of Activities

Year Ended December 31, 2014

(With Comparative Totals for 2013)

	2014			2013
	Unrestricted	Temporarily Restricted	Total	
Support and Revenue				
Contributions and grants	\$ 37,097,453	\$ 8,917,640	\$ 46,015,093	\$ 46,601,524
Rental income	472,350	-	472,350	522,471
Other income	686,626	-	686,626	827,658
Net assets released from restrictions	11,262,085	(11,262,085)	-	-
<b>Total support and revenue</b>	<b>49,518,514</b>	<b>(2,344,445)</b>	<b>47,174,069</b>	<b>47,951,653</b>
Expenses				
Program services:				
Justice System Transformation	27,981,950	-	27,981,950	24,498,470
Education and mobilization	8,362,305	-	8,362,305	8,117,841
<b>Total program services</b>	<b>36,344,255</b>	<b>-</b>	<b>36,344,255</b>	<b>32,616,311</b>
Supporting services:				
Fund development	5,137,360	-	5,137,360	4,422,798
General and administrative	5,253,229	-	5,253,229	3,945,385
<b>Total supporting services</b>	<b>10,390,589</b>	<b>-</b>	<b>10,390,589</b>	<b>8,368,183</b>
<b>Total expenses</b>	<b>46,734,844</b>	<b>-</b>	<b>46,734,844</b>	<b>40,984,494</b>
<b>Change in net assets</b>	<b>2,783,670</b>	<b>(2,344,445)</b>	<b>439,225</b>	<b>6,967,159</b>
Net Assets				
Beginning	14,241,190	6,047,222	20,288,412	13,321,253
Ending	<b>\$ 17,024,860</b>	<b>\$ 3,702,777</b>	<b>\$ 20,727,637</b>	<b>\$ 20,288,412</b>

See Notes to Financial Statements.

**International Justice Mission**

**Statement of Functional Expenses**  
**Year Ended December 31, 2014**  
**(With Comparative Totals for 2013)**

	Program Services			Supporting Services			2014 Total	2013 Total
	Justice System Transformation	Education and Mobilization	Total Program Services	Fund Development	General and Administrative	Total Supporting Services		
Salaries and Employee Benefits	\$ 15,422,638	\$ 4,739,126	\$ 20,161,764	\$ 3,188,395	\$ 2,566,570	\$ 5,754,965	\$ 25,916,729	\$ 22,304,723
Services Provided by Contract	2,489,717	618,823	3,108,540	326,972	133,051	460,023	3,568,563	2,962,739
Travel	2,586,061	506,950	3,093,011	383,632	105,202	488,834	3,581,845	3,672,596
Depreciation	979,886	64,009	1,043,895	36,237	35,130	71,367	1,115,262	984,866
Donation to Partners	743,014	708,439	1,451,453	-	-	-	1,451,453	1,439,751
Dues, Subscriptions and Fees	32,672	32,365	65,037	18,146	26,787	44,933	109,970	96,570
Office Expense	1,680,376	547,137	2,227,513	253,994	592,082	846,076	3,073,589	2,420,779
Client Expenses	345,010	-	345,010	-	-	-	345,010	364,702
Good Samaritan Expenses	13,189		13,189	-	1,520	1,520	14,709	13,279
Interest and Fees	15,000	820	15,820	781	299,664	300,445	316,265	337,232
Internship Development Program	1,365,351	51,002	1,416,353	-	-	-	1,416,353	1,255,163
Miscellaneous Expense	43,585	39,717	83,302	44,457	13,490	57,947	141,249	136,962
Occupancy	1,765,969	810,787	2,576,756	477,337	439,521	916,858	3,493,614	3,094,576
Photographic	116,977	161,360	278,337	281,773	10,035	291,808	570,145	506,428
Postage and Shipping	46,841	37,980	84,821	118,140	26,116	144,256	229,077	272,034
Professional Services	335,664	43,790	379,454	7,496	1,004,061	1,011,557	1,391,011	1,122,094
	<b>\$ 27,981,950</b>	<b>\$ 8,362,305</b>	<b>\$ 36,344,255</b>	<b>\$ 5,137,360</b>	<b>\$ 5,253,229</b>	<b>\$ 10,390,589</b>	<b>\$ 46,734,844</b>	<b>\$ 40,984,494</b>

See Notes to Financial Statements.

**International Justice Mission**

**Statement of Cash Flows**  
**Year Ended December 31, 2014**  
**(With Comparative Totals for 2013)**

	2014	2013
Cash Flows From Operating Activities		
Change in net assets	\$ 439,225	\$ 6,967,159
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,115,262	984,866
(Gain) on disposal of property and equipment	(32,412)	(11,460)
Deferred rent and tenant improvements	599,664	127,785
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	(504,155)	2,506,317
Promises to give, net	1,723,324	(4,389,269)
Prepaid expenses and other assets	(586,084)	(36,584)
Increase (decrease) in:		
Accounts payable and accrued expenses	138,482	154,221
Refundable advances	(2,457,697)	(2,471,796)
Accrued severance and retirement for national staff	199,318	140,506
<b>Net cash provided by operating activities</b>	<b>634,927</b>	<b>3,971,745</b>
Cash Flows From Investing Activities		
Purchase of property and equipment	(772,334)	(1,607,150)
Proceeds from sale of equipment	77,817	40,983
<b>Net cash used in investing activities</b>	<b>(694,517)</b>	<b>(1,566,167)</b>
Cash Flows From Financing Activities		
Principal payments on capital lease obligation	-	(6,847)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>(6,847)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(59,590)</b>	<b>2,398,731</b>
Cash and Cash Equivalents		
Beginning	19,935,241	17,536,510
Ending	<b>\$ 19,875,651</b>	<b>\$ 19,935,241</b>

See Notes to Financial Statements.

## International Justice Mission

### Notes to Financial Statements

---

#### 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. The Organization protects the poor from violence by partnering with local authorities to: rescue victims, bring criminals to justice, restore survivors and strengthen justice systems. The Organization works in 19 communities throughout the developing world on behalf of victims of slavery, sex trafficking, rape, property grabbing, police brutality and other violence. 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 Financial Accounting Standards Board 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.

*Unrestricted net assets* are the net assets that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

*Temporarily restricted net assets* result from contributions whose use is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to these stipulations. Net assets may be temporarily restricted for various purposes, such as use in future periods or used for specified purposes.

*Permanently restricted net assets* result from contributions whose use is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by the Organization's actions. There were no permanently restricted net assets at December 31, 2014.

**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. In order to facilitate operations in the Organization's field offices worldwide, the Organization maintains bank accounts in several countries. All cash in these international accounts is included in cash and cash equivalents. The balance in these accounts was \$1,659,240 at December 31, 2014.

**Restricted cash:** Cash and cash equivalents at December 31, 2014, include certificates of deposit in the amount of \$691,220, of which \$685,541 is restricted as security under a letter 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, 2014.

## International Justice Mission

### Notes to Financial Statements

---

#### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

**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 initially recorded at fair value less an estimate made for doubtful promises and a discount for the time value of money. The discount was \$2,730 at December 31, 2014. The allowance for doubtful promises was \$30,715 at December 31, 2014. Of the \$3,068,770 gross outstanding promises to give at December 31, 2014, payments totaling \$2,665,500 are due during the year ending December 31, 2015, and payments totaling \$403,270 are due during the years ending December 31, 2016 through 2018.

**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 \$5,000 or more. The depreciation expense on assets acquired under capital leases is included with depreciation expense on owned assets.

**Valuation of long-lived assets:** The Organization reviews long-lived assets 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 on the statement of activities as net assets released from restrictions.

The Organization receives grants from federal agencies and others for various purposes. Grant awards revenue is recognized to the extent expenses have been incurred under approved awards for the purposes specified by an approved grant. The Organization defers grant payments 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 non-financial 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 in the amount of \$1,999,968 are included within contributions and grants revenues on the accompanying statement of activities for the year ended December 31, 2014.

**Rental income:** The Organization currently rents three floors in an office building for its Head Quarters 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 Head Quarters. The Organization chose to lease the additional space 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 2014, the Organization received \$472,350 in rental income from its subtenants which, although not netted for financial statement purposes, offsets occupancy expense.

## International Justice Mission

### Notes to Financial Statements

---

#### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

**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 the Not-for-Profit Topic of the Codification, which requires that revenue and expenses from fundraising events be reported gross; therefore, fund development expenses are not offset directly against related revenues. Contribution revenue from the events totaled \$5,601,387 and registration revenues totaled \$190,625 in 2014, which, although not netted for financial statement purposes, offset the costs of the fundraising banquet expenses, totaling \$780,845.

**Foreign currency translation:** The functional currency for the Organization is the U.S. Dollar. Revenue and expenses of the Organization's foreign operations are translated at weighted average exchange rates for the period, and assets and liabilities are translated at the balance sheet date at the exchange rate in effect at year-end.

**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 as other income on the accompanying 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, 2014.

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 2011.

**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, 2013, from which the summarized information was derived.

**Reclassifications:** Certain items in the December 31, 2013, summarized comparative financial information have been reclassified to conform to the December 31, 2014, financial statement presentation. The reclassifications had no effect on the previously reported change in net assets or net assets.

## International Justice Mission

### Notes to Financial Statements

---

#### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

**Subsequent events:** The Organization evaluated subsequent events through May 21, 2015, which is the date the financial statements were available to be issued.

#### Note 2. Receivables

Receivables at December 31, 2014, consist of the following:

Grant receivables	\$ 307,015
Other receivables	176,729
Advances for travel	128,068
	<u>\$ 611,812</u>

#### Note 3. Property and Equipment

Property and equipment and accumulated depreciation at December 31, 2014, and depreciation expense for the year ended December 31, 2014, are as follows:

	Estimated Lives	Cost	Accumulated Depreciation	Net	Depreciation
Automobiles	7 years	\$ 1,466,153	\$ 591,926	\$ 874,227	\$ 171,158
Equipment	5 years	2,821,874	2,375,709	446,165	529,815
Leasehold improvements	2 – 7 years	1,028,236	659,758	368,478	195,325
Software	3 years	968,987	442,043	526,944	173,739
Furniture and fixtures	5 – 10 years	407,108	197,976	209,132	45,225
		<u>\$ 6,692,358</u>	<u>\$ 4,267,412</u>	<u>\$ 2,424,946</u>	<u>\$ 1,115,262</u>

#### Note 4. Refundable Advances

Refundable advances consist of advance payments on grants which equates to deferred revenue. Total refundable advances were \$888,513 at December 31, 2014. The majority of this balance is made up of advance payments on three multi-year grants awarded in 2011, the remaining balances of which total \$736,430.

#### Note 5. Line of Credit

At year end, the Organization had a \$4,100,000 guidance line of credit. This line of credit expires September 30, 2015, and accrues interest at one-month LIBOR plus 1.65% for an interest rate of 1.821% at December 31, 2014, 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, 2014.

## International Justice Mission

### Notes to Financial Statements

---

#### Note 6. Temporarily Restricted Net Assets

Changes in temporarily restricted net assets by purpose for the year ended December 31, 2014, were as follows:

	Balance December 31, 2013	Additions	Releases	Balance December 31, 2014
Program restricted:				
Time only	\$ 2,407,498	\$ 1,177,882	\$ 1,495,250	\$ 2,090,130
Justice System Transformation*	2,814,913	5,911,811	7,782,422	944,302
ERP*	-	1,433,333	940,041	493,292
Education and Mobilization*	415,811	333,523	582,667	166,667
Staff Care	-	21,091	12,705	8,386
IS*	409,000	40,000	449,000	-
	<u>\$ 6,047,222</u>	<u>\$ 8,917,640</u>	<u>\$ 11,262,085</u>	<u>\$ 3,702,777</u>

\* Includes time-restricted amounts

#### Note 7. 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 audits. Management does not anticipate any significant adjustments as a result of such audits.

**International operations:** 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 provisions for such liabilities, if any, that might result from these operations have been made in the accompanying financial statements.

**Legal matters:** From time to time, the Organization may be subject to various legal proceedings, which are incidental to the ordinary course of business. In the opinion of management, there are no material legal proceedings to which the Organization is a party.

## International Justice Mission

### Notes to Financial Statements

---

#### Note 8. Commitments

**Leases:** The Organization has three lease agreements for office space on three floors for its headquarters office building, which expire in March 2024. During the year ended December 31, 2014, the Organization entered into another agreement to lease two additional spaces in its headquarters office building commencing on June 1, and December 1, 2014. The lease for the new space includes a provision for an optional landlord contribution toward specific improvements. No such improvements have been made as of December 31, 2014. The combined rent for the new spaces is approximately \$38,900 per month, and rent concessions were also provided by the landlord. The existing lease agreements include rent concessions and a 3% annual increase, which is included in the basis for the calculation of a deferred rent amount. The benefit of these rent concessions is being amortized over the term of the leases. The leases also require the Organization to maintain a letter of credit in favor of the landlord, secured by certificates of deposit. At December 31, 2014, the combined required letter of credit was \$685,541.

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 over the next two to five years. The leases require the tenant to make monthly rental payments ranging from approximately \$700 to \$6,500 for the term of the leases.

Future minimum rental payments applicable to operating leases at December 31, 2014, are as follows:

#### Year Ending December 31.

2015	\$ 2,796,892
2016	3,084,223
2017	3,113,360
2018	3,217,156
2019	3,250,196
2020 – 2024	14,943,000
	<u>\$ 30,404,827</u>

Rent expense applicable to operating leases for the year ended December 31, 2014, was \$2,358,372 and is included in occupancy costs on the statement of functional expenses.

**Enterprise Resource Planning Software:** The Organization entered into a five-year non-cancellable agreement for an enterprise software subscription, licenses, and support totaling approximately \$310,000 annually and which expires in January 2019.

#### Note 9. Retirement Plan

The Organization maintains a defined contribution pension plan (the Plan) under Section 403(b)(7) of the Code. The Organization makes discretionary contributions to the Plan for the benefit of eligible employees in amounts equal to 6% of qualifying compensation during the year ended December 31, 2014. Contributions for not yet vested employees are held by the Plan custodian until they meet the one-year service requirement. The Organization contributed \$868,393 to the Plan during the year ended December 31, 2014.

## International Justice Mission

### Notes to Financial Statements

---

#### Note 10. Related Parties

The Organization has five Partner Offices: IJM Canada, IJM Germany, IJM Netherlands, IJM UK, and IJM Australia (collectively referred to as the Partner Offices). The Partner Offices are independent organizations, governed by independent boards, staffed by national leadership and tied to the Organization through trademark and ministry agreements. The 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 mission around the world.

The Organization receives support for operations from the Partner Offices and is also reimbursed for certain expenses by the Partner Offices. The Organization also provides support to the Partner Offices as support for operations. For the year ended December 31, 2014, support received from and provided to the Partner Offices is as follows:

	IJM Canada	IJM UK	IJM Germany	IJM Netherlands	IJM Australia	Total
Support received from Partner Offices	\$ 1,578,846	\$ 1,121,282	\$ 105,506	\$ 497,059	\$ 94,064	\$ 3,396,756
Support provided to Partner Offices	2,997	103,526	219,101	137,500	254,340	717,464
<b>Net support received from (provided to) Partner Offices</b>	<b>\$ 1,575,849</b>	<b>\$ 1,017,756</b>	<b>\$ (113,595)</b>	<b>\$ 359,559</b>	<b>\$ (160,277)</b>	<b>\$ 2,679,292</b>