

SMART CRIMINAL JUSTICE SERVICES

England & Wales · Charity number 1069087

Details

Other names SMART CJS SMART CRIMINAL JUSTICE SERVICES

Status Registered

Legal form Charitable company

Company number [03398982](#)

Registered 1998-04-08

Register [View on the Charity Commission register](#)

Contact

Address Smart
12 Prebend Street
Bedford
MK40 1QW

Phone 01234365955

Email supportservices@smartcjs.org.uk

Website www.smartcjs.org.uk

Activities

Objects: Objects2.1 SMART CJS is established for the promotion of charitable purposes within the United Kingdom, for:2.1.1 the advancement of education;2.1.2 the protection of health;2.1.3 the relief of poverty, sickness and distress;2.1.4 the reduction of substance related harm to the individual and the wider community;(hereinafter referred to as "the Objects")

Activities: To reduce the impact of substance misuse on the health, safety and social wellbeing of individuals and the wider community. We achieve this by identifying, assessing and engaging individuals through a variety of interventions and services that are geared to supporting the recovery journey. SMART CJS also provides services for the relief of rough sleeping and homelessness.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** THE MEMBER COUNTRIES OF THE EUROPEAN UNION.
- Bedford
- Milton Keynes

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,326,314	£1,384,061	£537,203	30
2024-03-31	£1,507,336	£1,602,007	£594,950	44
2023-03-31	£1,740,178	£2,083,965	£689,621	64
2022-03-31	£2,170,274	£2,191,868	£1,033,408	66
2021-03-31	£2,656,518	£2,335,378	£1,055,002	68

Trustees

Name	Role	Appointed
Simon Danes	Chair	2024-02-02
Fergus Crombie		2017-08-30
Heenal Kumari Buhariwala		2025-11-13
Juliet Katharine Paull		2025-11-13
Karen Andrea Chisnall		2025-11-13
Sarah Jane Smale		2025-11-14
Thomas Richard Nettleton Otley		2025-11-14

Accounts

REGISTERED COMPANY NUMBER: 03398982 (England and Wales)
REGISTERED CHARITY NUMBER: 1069087

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Smart Criminal Justice Services

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Policies and objectives

SMART CJS is established for the promotion of charitable purposes within the UK; for:

- the advancement of education;
- the protection of health;
- the relief of poverty, sickness and distress;
- the reduction of substance related harm to the individual and the wider community;
- the relief of homelessness;
- to carry on for the benefit of the community the business of providing housing and any associated amenities for persons in necessitous circumstance upon terms appropriate to their means.

This is achieved by:

- Providing a range of services to support and promote recovery.
- Working closely with a range of partners to ensure holistic needs of the client are met throughout the term of engagement.
- Developing projects with Service Users and for Service Users.
- Promoting recovery through access to volunteering, education, training and employment.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Overview

This past year has marked a significant period of progress for SMART CJS. The charity has taken substantial steps to stabilise operations, to improve financial oversight, and to continue to focus on delivering high-impact services.

Prebend Street

The Prebend Street Centre has seen a significant rise in demand over the past year. In response, SMART CJS has expanded its services and deepened its partnerships to meet the growing needs of individuals experiencing homelessness and hardship.

Support & Prevention

- 3,840 support sessions delivered, offering tailored assistance to individuals in crisis.
- 1,203 prevention sessions facilitated, helping to stop homelessness before it begins.

Nutrition & Essentials

- 5,980 lunches and 1,300 breakfasts served, ensuring vital nutrition.
- 2,860 showers provided, promoting dignity and hygiene.
- 1,040 food bank vouchers issued to those facing food insecurity.

Health & Wellbeing

- 670 medical sessions delivered, including GP and nursing care.
- 30 Hepatitis C tests and 48 flu vaccinations conducted, improving health outcomes.
- Mental health support and social prescribing services introduced, enhancing holistic care.

Safety & Community Engagement

- 130 sessions hosted with the Community Safety Team, fostering safer environments.
- 624 volunteer-led sessions supported, increasing community involvement.
- 208 Pathway to Recovery (P2R) sessions delivered, aiding reintegration and recovery.

Housing & Integration

- Council Housing Navigators now operate from the Centre, enabling faster access to stable accommodation.
- The Centre now runs a Foodbank, Databank, and Fuelbank, providing essential resources that service users highly value.

Partnerships & Expansion

- Strengthened relationships with local GPs, nurses, and Recovery RODs have enabled impactful mental health sessions.
- Funding secured from Bedford Borough Council for extended winter opening hours, with a £27k commitment for next year.
- Additional funding from House of Industry and Harpur Trust supports staffing and food provision.
- Grants obtained for replacing essential equipment (e.g., ovens, fridges, washing machines), directly benefiting service users.

Funding & Resource Improvements

We secured funding from Bedford Borough Council (BBC) to extend our winter opening hours, ensuring continued support during the most challenging months.

Additional funding from the House of Industry and the Harpur Trust has been confirmed to cover staffing costs for three team members and to support food provision throughout the next year.

We also obtained grants to replace essential equipment - including ovens, fridges, freezers, washing machines, and tumble dryers - directly enhancing the quality of services available to our clients.

Kate's Place

Kate's Place was established to provide a safe, non-judgmental environment for women facing complex and challenging circumstances. Since its launch in June 2024, the service has made notable progress in engaging and supporting vulnerable women.

- A total of 34 women received tailored support through structured sessions.

Report of the Trustees for the Year Ended 31 March 2025

- Two individuals successfully transitioned into secure accommodation, while one was assisted in relocating to more appropriate housing.
- Two women commenced addiction recovery programmes under medical supervision.
- The service facilitated 104 medical appointments, ensuring continued access to essential healthcare.

Initially, Kate's Place experienced low engagement. In response, the team implemented a targeted night outreach programme, enabling contact in environments conducive to building trust. As a result, the service now supports 37 women, many of whom were previously unknown to SMART CJS.

Funding from the Awards for All Fund currently supports Thursday evening clinics and associated staffing costs. Efforts are ongoing to secure additional funding from organisations specialising in women's support and domestic violence prevention.

Rogers Court

Rogers Court provides supported accommodation for individuals with self-defined support needs and a history of homelessness or rough sleeping.

During the reporting period, the service facilitated six successful transitions into more stable housing. A total of 416 Pathway to Recovery (P2R) support sessions were delivered, alongside 152 food bank vouchers issued to residents experiencing financial hardship. The team also hosted 52 breakfast mornings to encourage engagement and foster a sense of community, and provided 252 intensive support sessions addressing mental health, addiction, and life skills.

In September, the service underwent a strategic restructure, introducing a new team and engagement model. This included the implementation of clearer boundaries and enhanced support mechanisms, which contributed to the positive housing outcomes. A collaborative warning scheme was established in partnership with Bedford Borough Council to address the high volume of incidents, complemented by the formation of a weekly multi-agency tasking group to identify and resolve operational challenges, improve safety, and reduce disruption.

Additionally, the service model was revised so that all new residents now enter under a licence agreement rather than a tenancy. This change allows for more flexible and responsive engagement tailored to individual needs.

Despite efforts to streamline operational costs, Rogers Court continues to operate at a financial deficit. Although funding has been secured for the forthcoming financial year, the long-term sustainability of the service remains under review due to ongoing underfunding.

Emergency Accommodation Provision: Somewhere Safe to Stay Hub

Emergency accommodation was delivered through the Somewhere Safe to Stay Hub, which provides short-term shelter and support for individuals experiencing rough sleeping.

During the reporting period:

- Accommodation was provided to 108 individuals, with 81 successfully transitioned into long-term housing.
- A total of 852 support sessions were conducted to address residents' immediate and ongoing needs.
- 114 evening meals and 108 breakfasts were served to those accessing night-time shelter.

In response to increased demand, the service was reconfigured to offer additional space for male clients, with one room allocated for two female residents. Since January 2025, the facility has operated at full capacity, coinciding with the closure of The Kings Arms Project's winter provision on 11 March 2025.

BBC has confirmed funding for the continuation of this service for an additional year. Furthermore, a collaborative arrangement with the Stuart Hotel in Luton has enabled the provision of emergency accommodation in safe, private rooms. SMART CJS staff delivered on-site support, including assessments, benefits advice, health referrals, and housing applications. This integrated approach ensured individuals were protected from severe weather and supported in progressing toward stable, long-term accommodation.

**Report of the Trustees
for the Year Ended 31 March 2025**

Outreach: Rough Sleeper Initiative

The Rough Sleeper Initiative, delivered in partnership with BBC, supported 443 individuals experiencing homelessness in Bedford during the reporting period. In addition, 182 food bank vouchers were distributed to those facing acute need.

Following the closure of the Kings Arms Project's Severe Weather Emergency Protocol provision on 11 March, there was a marked increase in the number of individuals sleeping rough. In response, SMART CJS secured funding from the A428 Black Cat Fund via National Highways to acquire a welfare vehicle. This mobile outreach unit has significantly enhanced engagement with entrenched rough sleepers, particularly in rural areas, enabling more efficient and responsive service delivery.

Funding for the outreach programme has been confirmed by BBC for an additional year at the current level.

Charis House

Charis House, comprising ten fully occupied flats, offers low- to medium-risk accommodation for individuals requiring light-touch support. The service focuses on tenancy sustainment, budgeting, and preparation for independent living. Residents also benefit from direct access to the Prebend Centre, where they receive wraparound support including meals, hygiene facilities, and advisory services.

Funding for Charis House is secured until September 2025. During the year, one eviction occurred, and a break-in was reported in January. In response, SMART CJS entered discussions with BBC regarding the installation of additional security cameras. At the time of the incident, the proposal was actively undergoing cost assessment.

Homelessness Prevention

The Prebend Centre continues to experience high levels of engagement from individuals who are either at imminent risk of homelessness or are residing in precarious housing situations. During the reporting period, the Prevention Team successfully intervened to prevent the eviction of six individuals and facilitated the transition of two clients into more appropriate, long-term accommodation.

Following confirmation of contract renewal for the 2025/26 financial year, recruitment is currently underway to appoint an additional team member to further strengthen the service's capacity.

Fundraising activities

During the 2024-25 financial year, SMART CJS continued to rely on income generated through grants from trusts and foundations, supplemented by contributions from individual donors. Total income from grants amounted to £150,566.

Despite the absence of a dedicated fundraising officer during the winter period, the Charity's annual Winter Appeal achieved a commendable outcome, raising £26,682, consistent with the previous year's performance. Regular giving also demonstrated positive growth, with the addition of seven new donors contributing an estimated £2,256 in sustainable annual income.

To enhance accessibility for one-off donations, SMART CJS introduced the Buy Me a Coffee platform, simplifying the donation process for members of the public.

From April, the Charity engaged an external agency to strengthen its fundraising capacity by identifying new funding opportunities and developing more compelling grant applications.

Overall, SMART CJS continues to balance short-term fundraising initiatives with a long-term strategy focused on sustainability, supported by a diversified funding base and an expanding network of donors.

**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Volunteering

Volunteer participation has significantly increased since December 2024, with numbers doubling despite the absence of a dedicated Volunteer Manager during this period.

New volunteers have contributed across a range of service areas, including food bank operations, facilities maintenance, donation management, reception duties, and activities at the Prebend Street Centre.

Volunteers have demonstrated enhanced commitment, offering increased time and remaining engaged for longer durations. A successful Volunteer Orientation Day was held, which improved participants' understanding of the organisation's mission, facilitated completion of mandatory training, and strengthened their integration across SMART CJS services.

Key Achievements

SMART CJS undertook a series of strategic improvements aimed at strengthening governance, financial resilience, and service delivery:

- **Financial Stability:** The Charity reduced its deficit from £95,000 to £58,000 through enhanced financial oversight, successful grant acquisition, and increased donor engagement. This progress supports uninterrupted service provision and reinforces funder confidence.
- **Finance Systems Strengthening:** Leonard Business Systems was appointed to provide external finance support. This has led to more accurate and timely transaction processing of financial transactions, alongside significantly improved internal reporting. These enhancements have contributed to greater transparency and a reduction in financial risk.
- **Operational Efficiency and Governance:** A comprehensive review of staffing structures, office requirements, and licensing arrangements led to reduced overheads. Updated policies across HR, finance, safeguarding, and operations have improved organisational compliance and decision-making.
- **Sector Collaboration:** SMART CJS established new partnerships with homelessness service providers, enabling joint casework, coordinated referrals, and more integrated responses to rising demand.
- **Local Authority Engagement:** The Charity expanded its profile with councils in Northampton, Milton Keynes, Luton, and Cambridge, positioning itself as a credible regional partner in tackling homelessness.
- **Service Expansion at Prebend Centre:** The Centre adopted a 'one door of hope' model, integrating access to dental, optical, mental health, and social prescribing services alongside core provision of meals, hygiene facilities, and casework.
- **Volunteer Growth:** Volunteer numbers doubled, with new recruits supporting food bank operations, facilities, and client engagement. A successful orientation day enhanced integration and role clarity.
- **Corporate Partnerships:** Three new business partnerships were secured, contributing financial and in-kind support and laying the foundation for the Charity's Business Backers programme.
- **Data Protection and Systems Upgrade:** A strengthened GDPR policy was implemented, supported by staff training and secure data handling procedures. A new database provider was adopted, resulting in annual savings of £2,580 and improved operational efficiency.
- **Internal Communications:** Regular briefings, newsletters, and feedback mechanisms were introduced to improve transparency and staff engagement across the organisation.
- **Fundraising Governance:** A Fundraising Committee was established as a sub-committee of the Board, enhancing strategic oversight. A dedicated staff member was appointed to lead grant applications and income generation.

These achievements reflect SMART CJS's commitment to continuous improvement, sustainability, and delivering high-impact services to individuals experiencing homelessness.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Financial position

This financial year, SMART CJS experienced a planned deficit of £57,747 which was necessary to maintain and expand our essential services during a time of increased demand.

Free reserves are the unrestricted funds available to SMART CJS that are not tied to specific projects or restricted by funders. They represent the resources the Charity can use at its discretion to cover day-to-day operating costs, manage cash flow, respond to unexpected events, or invest strategically in line with our charitable objectives.

Free reserves exclude any income that is restricted to particular services or activities, as well as funds that are designated by the trustees for specific purposes.

The charity has free reserves of £475,694.

Principal funding sources

SMART CJS derives the majority of its funding from local authorities, with BBC serving as the principal contributor. Although donations and grant income represent approximately 16% of total revenue, the Charity continues to strengthen its financial position through targeted applications to grant-giving organisations.

Investment policy and objectives

The Charity retains a prudent level of reserves annually to ensure financial stability. As the majority of funds are designated for short-term operational use, limited resources are available for long-term investment. The Trustees are currently reviewing the investment policy, with particular consideration being given to the potential benefits of diversifying investment holdings.

Reserves policy

The Charity maintains a prudent reserves policy, currently set at £320,000, to mitigate financial risk and ensure continuity of operations. As of the end of the reporting period, SMART CJS held free reserves totalling £475,694, thereby exceeding the minimum threshold established by the Trustees.

Going concern

Following a detailed review, the Trustees have a reasonable expectation that SMART CJS possesses adequate resources to continue operating for the foreseeable future. This conclusion is based on a series of enquiries which included an evaluation of current and projected budgets, the level of free reserves held, the potential risk associated with non-renewal of contracts by local authorities, and the Charity's capacity to generate fundraised income.

Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

Looking ahead, the Charity will continue to explore opportunities to expand SMART CJS's services into additional local authority areas beyond Bedfordshire, with a particular focus on addressing homelessness in underserved regions.

The Charity remains committed to strengthening its fundraising infrastructure, particularly through the strategic oversight of the newly established Fundraising Committee. This will include refining grant application processes, enhancing donor engagement, and diversifying income streams.

SMART CJS concludes the financial year on a significantly stronger footing. With improved systems, a focused team, and clear leadership, the organisation is well-positioned to navigate future challenges and pursue growth with confidence.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 4th July 1997 and registered as a charity on 8th April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Memorandum and Articles of Association, were reviewed and updated in August 2017 and were later updated in 2019 reflecting BREXIT changes and to clarify that the charity is for the benefit of those in the UK.

Governance from the Board of Trustees

The Board of Trustees continues to work in close collaboration with the Chief Executive Officer, Louise Ritchie, and the Senior Leadership Team to provide strategic direction and oversight across all areas of the Charity's operations.

Throughout the reporting period, the Board adopted a proactive and engaged approach, contributing to key areas including grievance resolution, cyber security matters, fundraising strategy, and broader operational governance. This hands-on involvement reflects a governance culture that is both collaborative and informed, with Trustees demonstrating a clear understanding of SMART CJS's strategic priorities, risks, and obligations.

The Charity extends its sincere appreciation to the Board for their dedication and support over the past year. Particular thanks are offered to Susan Prytherch for her service as Chair, whose leadership and commitment have been instrumental to the organisation's progress. Her departure is noted with deep gratitude.

In 2024-25, the Board appointed Simon Danes as the new Chair of SMART CJS. Mr. Danes brings extensive leadership experience and a strong commitment to addressing homelessness and supporting vulnerable individuals. His appointment marks a significant step in strengthening the Charity's governance as it enters a new phase of growth and development.

Under Mr. Danes' leadership, the Board will continue to provide robust oversight, strategic guidance, and support to the Senior Leadership Team, ensuring SMART CJS remains well-positioned to fulfil its mission and respond effectively to future opportunities and challenges.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association and a more recent Terms of Reference being implemented, members of the Board may retire from office and/or shall be eligible for re-appointment or re-election at the AGM depending on length of service, up to a suggested maximum of 6 years.

Organisational structure and decision making

SMART Criminal Justice Services has a Board of Trustees that meet quarterly and are responsible for the strategic direction and main policies of the charity. At present the Board has members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive along with the Senior Management Team. The Chief Executive is responsible for ensuring the charity delivers the services specified and that key performance indicators are met. The managers have responsibility for the day-to-day operational management of the Charity, individual supervision of the staff teams and ensuring the teams continue to develop their skills and working practices in line with best practice.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new trustees are fully aware of the purpose and work of the charity from preliminary discussions with a member of the Board of Trustees. Potential Trustees are invited to meet informally with existing Trustees prior to attending a meeting of the Board in an observer role. In addition, they will have received the SMART Trustee Application Pack and Induction Pack.

Any applications are signed, with the statement that the responsibilities are fully understood. The Induction process therefore starts some time before the new Trustee becomes a member of the Board of Trustees.

Subsequent induction/training is tailored to the individual depending on his/her expressed interest in any specific area of the charity's work. The process is under review regularly as improvements to governance practice and response to recommendations from representative bodies are always sought.

Pay policy for senior staff

The Trustees consider the Board of Trustees and the CEO and 2 members of the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration was paid in the year. Details of any Trustee expenses and related party transactions are disclosed in note to the accounts.

Trustees are required to disclose all relevant interests and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

The pay of the CEO and Senior Management Team is reviewed annually and can be increased based on performance and must be approved by the Board of Trustees. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Recruitment

Staff retention across SMART CJS remains stable, with the majority of our team choosing to remain with the Charity. However, like many organisations in the sector, we continue to experience movement in certain frontline and specialist roles. Where vacancies arise, we take a proactive approach to recruitment to minimise disruption to services.

We are currently recruiting for roles that will strengthen our fundraising and outreach capacity, both of which are critical to sustaining and growing the Charity's impact. While there have been some short-term pressures from unfilled posts, these are being mitigated through interim support, close management oversight, and careful prioritisation of resources.

Looking ahead, recruitment will remain focused on roles that enhance service delivery and build resilience across the organisation, ensuring that SMART CJS continues to meet the needs of those experiencing homelessness while preparing for future growth.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Senior Management team regularly review risks and maintain a risk log, which is overseen by the Board of Trustees. The risk register is reviewed by the Board of Trustees and all serious risks are reviewed at our Board meetings. All identified risks have mitigating actions set against them.

In 2024/2025, the key risks identified include:

1. Insufficient staff to cover services

Potential impact: Inability to locate and support vulnerable individuals, disruption to services, and reduced ability to meet contract requirements.

Principal controls and mitigating actions:

- Cross-training of volunteers to ensure wider service coverage.
- Collaboration with partner agencies to share capacity when needed.
- Ongoing recruitment and retention work led by the Head of Operations.
- Regular monitoring of staffing levels and escalation to the Board where gaps may affect service delivery.

2. Reduced funding from trusts, grants, and donations

Potential impact: Inability to fund key services such as the Prebend Centre, Rogers Court, and outreach work, leading to reduced support for vulnerable people in Bedford.

Principal controls and mitigating actions:

- Diversification of income streams through new fundraising campaigns (e.g. Sponsor a Space, Business Backers).
- Increased focus on digital fundraising and supporter engagement.
- Ongoing grant applications (over £1.1m submitted in 2024/25) and development of corporate partnerships.
- Regular review of financial performance by the Head of Business and CEO, with oversight from the Finance Committee.

3. Failure to comply with GDPR and data management requirements

Potential impact: Legal action, loss of trust from service users, regulatory fines, and reputational damage.

Principal controls and mitigating actions:

- Mandatory GDPR and data protection training for staff and volunteers.
- Appointment of a Data Protection Lead responsible for compliance.
- Annual audits of data handling practices.
- Secure IT systems and access protocols.

4. Safety risks to outreach workers

Potential impact: Harm to staff and volunteers, reduced outreach capacity, reputational damage, and possible liability.

Principal controls and mitigating actions:

- Lone working policies in place, supported by staff training.
- Use of branded clothing and visible ID for staff safety.
- Regular risk assessments of outreach areas.
- Mobile communication and check-in systems for outreach teams.
- Oversight by the Outreach Manager with escalation to SMT.

5. Safeguarding risks relating to client vulnerability

Potential impact: Legal liability, reputational harm, and disruption of services if safeguarding issues are mishandled.

Principal controls and mitigating actions:

- Safeguarding policies and procedures in place, regularly updated and monitored.
- Ongoing safeguarding training for all staff and volunteers.
- Partnership working with local safeguarding boards and statutory agencies.
- Oversight and case reviews led by the Head of Operations, with trustee involvement where required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

6. IT system failure or cyber security breach

Potential impact: Loss of data, inability to operate services, breach of client confidentiality, and reputational damage.

Principal controls and mitigating actions:

- Regular back-ups of all key systems.
- Use of secure cloud-based systems (e.g. In-Form).
- Strong password and access protocols.
- Staff training on cyber security and phishing awareness.
- Oversight by Head of Business and IT providers.

7. Contractual non-compliance with commissioners

Potential impact: Financial penalties, loss of contracts, reputational damage, and disruption to service users.

Principal controls and mitigating actions:

- Contract monitoring led by the CEO and Heads of Service.
- Regular liaison with commissioners and local authority partners.
- Clear monitoring frameworks and reporting schedules.
- Board oversight of contract compliance.

8. Failure to maintain quality standards

Potential impact: Reputational harm, loss of contracts, reduced ability to meet client needs.

Principal controls and mitigating actions:

- Internal quality audits.
- Annual service user feedback surveys.
- External inspections and audits (e.g. by local authority, Care Inspectorate).
- Continuous improvement plans monitored by SMT.

9. Negative media or reputational issues

Potential impact: Loss of public confidence, reduced donations, harm to staff morale.

Principal controls and mitigating actions:

- Proactive communication and social media engagement.
- Clear internal sign-off procedures for press and media.
- Crisis communications plan.
- Oversight by Head of Business and CEO.

10. Health & Safety incident at services

Potential impact: Harm to staff, volunteers, or clients; potential legal liability.

Principal controls and mitigating actions:

- Health & Safety policies regularly reviewed and updated.
- Regular site inspections and risk assessments.
- Fire safety and first aid training.
- Oversight by Health & Safety Officer and SMT.

11. Loss of a key partner relationship

Potential impact: Reduced access to joint services, loss of referrals, negative impact on clients.

Principal controls and mitigating actions:

- Strong and regular liaison with local partners.
- Partnership agreements in place where appropriate.
- Ongoing engagement via forums and joint projects.
- Oversight by SMT and CEO.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

12. Changes in legislation or regulation

Potential impact: Need for rapid service change, risk of non-compliance, financial or operational pressures.

Principal controls and mitigating actions:

- Monitoring of legislative and regulatory changes.
- Membership of sector bodies (e.g. Homeless Link).
- Regular reporting to SMT and trustees.
- Legal advice sought where appropriate.

13. Failure of governance or oversight

Potential impact: Strategic drift, poor decision-making, non-compliance with charity law.

Principal controls and mitigating actions:

- Active and engaged Board of Trustees.
- Sub-committees in place (Finance, Fundraising, Governance).
- Regular trustee training and recruitment of new trustees with relevant expertise.
- Oversight by Chair and CEO.

14. Loss of key staff or senior leadership

Potential impact: Loss of organisational knowledge, disruption to services, reduced staff morale.

Principal controls and mitigating actions:

- Succession planning for key roles.
- Development opportunities and training for staff.
- Regular appraisals and personal development plans.
- Support from trustees and interim cover arrangements.

15. Failure to meet fundraising targets

Potential impact: Reduced service delivery, inability to maintain key projects.

Principal controls and mitigating actions:

- Monthly monitoring of fundraising performance.
- Diversification of income streams.
- Appointment of dedicated fundraising staff.
- Oversight by the Fundraising Committee and Board.

16. Inability to evidence impact effectively

Potential impact: Reduced ability to secure funding, loss of stakeholder confidence.

Principal controls and mitigating actions:

- Use of In-Form case management system.
- Regular impact reporting shared with funders, trustees, and stakeholders.
- Staff training on recording outcomes.
- Oversight by Head of Business and SMT.

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03398982 (England and Wales)

Registered Charity number

1069087

Registered office

12 Prebend Street

Bedford

Bedfordshire

MK40 1DP

Trustees

David Fergus Crombie

Adrian Davey (resigned 2.6.25)

Keara O'Connor (resigned 17.10.24)

Susan Helen Prytherch (resigned 31.3.25)

Sallie Stanton (resigned 14.11.25)

Simon Danes

Sarah Tayleur (resigned 26.06.25)

Annie Naisbett (appointed 10.5.24) (resigned 10.10.25)

Tendai Rukarwa (appointed 10.5.24) (resigned 17.10.24)

Jonathan David Gibson (appointed 17.10.24) (resigned 10.09.25)

Jordan Clews (appointed 26.10.25)

Tom Otley (appointed 28.10.25)

Karen Chisnall (appointed 31.10.25)

Sarah Smale (appointed 12.11.25)

Juliet Paull (appointed 14.11.25)

Heenal Jagatia (appointed 24.10.25)

Company Secretary

Louise Ritchie

Auditors

GH Audit Limited

Brigham House

93 High Street

Biggleswade

Bedfordshire

SG18 0LD

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Smart Criminal Justice Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 business.

The trustees 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 reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 18th December 2025 and signed on its behalf by:



Simon Danes

.....
Trustee

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

Opinion

We have audited the financial statements of Smart Criminal Justice Services (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance.
2. Key drivers for the remuneration policies, bonus levels and performance targets.
3. Appropriate use of and safeguarding of charity funds.
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to grant recognition and duration. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. We have also been made aware of an instance of fraudulent activity which occurred in a previous period within the charity's credit card expenditure, which has highlighted misappropriation of assets in terms of fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include health & safety legislation and employment law.

Audit response to risks identified:

To address the risk of the potential misstatement of funding and grant income we, on a sample basis, reviewed cut-off, the charity's entitlement to the funds and its compliance with any terms or restrictions associated therewith.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Colin Airey FCCA (Senior Statutory Auditor)
for and on behalf of GH Audit Limited
Brigham House
93 High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 18th December 2025

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,193	61,475	64,668	67,382
Charitable activities	5				
Homelessness, substance misuse and domestic abuse		7,599	1,241,263	1,248,862	1,422,858
Earned & client income		1,264	-	1,264	11,548
Investment income	4	<u>11,520</u>	<u>-</u>	<u>11,520</u>	<u>5,546</u>
Total		<u>23,576</u>	<u>1,302,738</u>	<u>1,326,314</u>	<u>1,507,334</u>
EXPENDITURE ON					
Raising funds	6	6,767	-	6,767	4,707
Charitable activities	7				
Homelessness, substance misuse and domestic abuse		<u>-</u>	<u>1,377,294</u>	<u>1,377,294</u>	<u>1,597,298</u>
Total		<u>6,767</u>	<u>1,377,294</u>	<u>1,384,061</u>	<u>1,602,005</u>
NET INCOME/(EXPENDITURE)		16,809	(74,556)	(57,747)	(94,671)
Transfers between funds	17	<u>(74,556)</u>	<u>74,556</u>	<u>-</u>	<u>-</u>
Net movement in funds		(57,747)	-	(57,747)	(94,671)
RECONCILIATION OF FUNDS					
Total funds brought forward		594,950	-	594,950	689,621
TOTAL FUNDS CARRIED FORWARD		<u>537,203</u>	<u>-</u>	<u>537,203</u>	<u>594,950</u>

Smart Criminal Justice Services

Balance Sheet 31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	61,509	-
CURRENT ASSETS			
Debtors	14	21,464	72,611
Cash at bank and in hand		<u>521,525</u>	<u>581,564</u>
		542,989	654,175
CREDITORS			
Amounts falling due within one year	15	(67,295)	(59,225)
		<u>475,694</u>	<u>594,950</u>
NET CURRENT ASSETS			
		<u>537,203</u>	<u>594,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>537,203</u>	<u>594,950</u>
NET ASSETS			
		<u>537,203</u>	<u>594,950</u>
FUNDS	17		
Unrestricted funds		<u>537,203</u>	<u>594,950</u>
TOTAL FUNDS		<u>537,203</u>	<u>594,950</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18th December 2025 and were signed on its behalf by:



Simon Danes

.....
Trustee

Smart Criminal Justice Services

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(6,756)</u>	<u>(57,600)</u>
Net cash used in operating activities		<u>(6,756)</u>	<u>(57,600)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(64,803)	-
Interest received		<u>11,520</u>	<u>5,546</u>
Net cash (used in)/provided by investing activities		<u>(53,283)</u>	<u>5,546</u>
Change in cash and cash equivalents in the reporting period		(60,039)	(52,054)
Cash and cash equivalents at the beginning of the reporting period		<u>581,564</u>	<u>633,618</u>
Cash and cash equivalents at the end of the reporting period		<u>521,525</u>	<u>581,564</u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(57,747)	(94,671)
Adjustments for:		
Depreciation charges	3,294	-
Interest received	(11,520)	(5,546)
Decrease in debtors	51,147	48,302
Increase/(decrease) in creditors	<u>8,070</u>	<u>(5,685)</u>
Net cash used in operations	<u><u>(6,756)</u></u>	<u><u>(57,600)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>581,564</u>	<u>(60,039)</u>	<u>521,525</u>
	<u>581,564</u>	<u>(60,039)</u>	<u>521,525</u>
Total	<u><u>581,564</u></u>	<u><u>(60,039)</u></u>	<u><u>521,525</u></u>

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. STATUTORY INFORMATION

The Smart Criminal Justice Services is a private limited charitable company, limited by guarantee, and is domiciled in England and Wales. The company's registered number and registered office address can be found on the General Information page.

The financial statements are prepared in Sterling and rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

SMART Criminal Justice Services meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic costs or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Report of the Trustees on page 6.

Income

Donations are recognised when the Charity has an entitlement to the donation, it is probable that the economic benefit will flow to the Charity and when it can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate.

Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Contract income is recognised when the Charity has entitlement, when any conditions of the contract have been met, it is probable the economic benefit will flow to the Charity and the amounts are measurable. If the Charity is not yet entitled, amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets costing £1,000 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 33.33% straight line

Motor vehicle - 20% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activity.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	64,668	66,632
Sponsorship	-	750
	<u>64,668</u>	<u>67,382</u>

In the year donations and legacies were made up of £61,475 restricted income and £3,193 unrestricted income.

4. INVESTMENT INCOME

	2025	2024
	£	£
Investment income	<u>11,520</u>	<u>5,546</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Grants		
Albert Hunt Trust	8,000	7,000
Bedford Borough Council	-	21,000
Bedford Charitable Trust	-	5,000
Bedford House of Industry	23,100	40,000
Bedfordshire & L	-	5,000
Community Organisation	-	69,063
Dentons	-	2,000
Garfield Weston Foundation	30,000	-
Hedley Foundation	-	2,000
JA Charity	-	2,218
National Highways	53,723	-
National Lottery	19,877	-
NHS Bedfordshire	4,999	-
P&G Charity	2,000	2,000
Rathbone Investment Management	1,127	2,000
The Morrisons Foundation	4,865	-
The Neighbourly Foundation	-	3,000
Wixam Tree	-	7,000
Other (<£2000)	<u>2,875</u>	<u>1,625</u>
 Total grant income	 <u>150,566</u>	 <u>168,906</u>
 Homelessness, substance misuse and domestic abuse	 1,098,296	 1,253,950
 Earned & client income	 <u>1,264</u>	 <u>11,548</u>
 Total income from charitable activities	 <u><u>1,250,126</u></u>	 <u><u>1,434,404</u></u>

In the year income from charitable activities was made up of £1,241,263 restricted income and £8,863 unrestricted income.

6. RAISING FUNDS**Raising donations and legacies**

	2025 £	2024 £
Raising funds	<u>6,767</u>	<u>4,707</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Homelessness, substance misuse and domestic abuse	<u>1,022,869</u>	<u>354,425</u>	<u>1,377,294</u>

8. SUPPORT COSTS

	Management £
Homelessness, substance misuse and domestic abuse	<u>354,425</u>

Support costs, included in the above, are as follows:

	2025 Homelessness, substance misuse and domestic abuse £	2024 Total activities £
Wages	161,452	199,782
Telephone	14,926	18,858
Postage and stationery	951	1,741
Audit and accountancy fees	44,308	46,458
Promotion	929	1,593
Recruitment	9,863	11,133
Premises	52,123	44,870
Equipment hire and maintenance	3,128	9,058
Computer expenses	35,847	32,259
Bank charges	2,434	1,411
Legal and professional	14,488	20,256
Settlement	4,384	22,879
Subscription	<u>9,592</u>	<u>20,093</u>
	<u>354,425</u>	<u>430,391</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	<u>3,294</u>	<u>-</u>

The auditors remuneration for the year was £10,500 (2024 £10,000).

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustee's expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and Salaries	922,667	1,077,653
Social Security	80,548	87,808
Other Pension costs	38,415	44,494
Settlement costs	<u>4,384</u>	<u>22,879</u>
	<u>1,046,014</u>	<u>1,232,834</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Chief executive	1	1
Management and administration	5	5
Client-facing staff	<u>24</u>	<u>38</u>
	<u>30</u>	<u>44</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total amount of employee benefits received by the key management personnel is £229,270 (2024: £209,175). The Charity considers its key management personnel comprise the Board of Trustees, the Chief Executive and the Senior Management Team.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,382	-	67,382
Charitable activities			
Homelessness, substance misuse and domestic abuse	-	1,422,858	1,422,858
Earned & client income	11,548	-	11,548
Investment income	<u>5,546</u>	<u>-</u>	<u>5,546</u>
Total	<u>84,476</u>	<u>1,422,858</u>	<u>1,507,334</u>
	Unrestricted fund £	Restricted funds £	Total funds £
Raising funds	4,707	-	4,707
Charitable activities			
Homelessness, substance misuse and domestic abuse	<u>-</u>	<u>1,597,298</u>	<u>1,597,298</u>
Total	<u>4,707</u>	<u>1,597,298</u>	<u>1,602,005</u>
NET INCOME/(EXPENDITURE)	79,769	(174,440)	(94,671)
Transfers between funds	<u>(174,440)</u>	<u>174,440</u>	<u>-</u>
Net movement in funds	(94,671)	-	(94,671)
RECONCILIATION OF FUNDS			
Total funds brought forward	689,621	-	689,621
TOTAL FUNDS CARRIED FORWARD	<u>594,950</u>	<u>-</u>	<u>594,950</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2024	64,977	-	64,977
Additions	<u>11,080</u>	<u>53,723</u>	<u>64,803</u>
At 31 March 2025	<u>76,057</u>	<u>53,723</u>	<u>129,780</u>
DEPRECIATION			
At 1 April 2024	64,977	-	64,977
Charge for year	<u>1,056</u>	<u>2,238</u>	<u>3,294</u>
At 31 March 2025	<u>66,033</u>	<u>2,238</u>	<u>68,271</u>
NET BOOK VALUE			
At 31 March 2025	<u>10,024</u>	<u>51,485</u>	<u>61,509</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,399	5,025
Other debtors	1,735	1,735
Prepayments and accrued income	<u>14,330</u>	<u>65,851</u>
	<u>21,464</u>	<u>72,611</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	7,093	20,918
Social security and other taxes	16,720	18,041
Other creditors	4,384	4,489
Accruals and deferred income	<u>39,098</u>	<u>15,777</u>
	<u>67,295</u>	<u>59,225</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	61,509	-	61,509	-
Current assets	542,989	-	542,989	654,175
Current liabilities	<u>(67,295)</u>	<u>-</u>	<u>(67,295)</u>	<u>(59,225)</u>
	<u>537,203</u>	<u>-</u>	<u>537,203</u>	<u>594,950</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	594,950	16,809	(74,556)	537,203
Restricted funds				
Somewhere Safe to Stay Hub	-	(6,202)	6,202	-
Rogers Court	-	(72,622)	72,622	-
Prebend Street Centre	-	(28,148)	28,148	-
Rough Sleeper Initiative	-	46,611	(46,611)	-
Charis House	-	(15,038)	15,038	-
Kate's Place	-	(3,289)	3,289	-
Food Grant	-	4,130	(4,130)	-
	-	(74,556)	74,556	-
TOTAL FUNDS	<u>594,950</u>	<u>(57,747)</u>	<u>-</u>	<u>537,203</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,576	(6,767)	16,809
Restricted funds			
Somewhere Safe to Stay Hub	347,999	(354,201)	(6,202)
Rogers Court	328,212	(400,832)	(72,620)
Prebend Street Centre	176,951	(205,099)	(28,148)
Rough Sleeper Initiative	379,929	(333,318)	46,611
Charis House	39,770	(54,808)	(15,038)
Kate's Place	19,877	(23,166)	(3,289)
Food Grant	10,000	(5,870)	4,130
	<u>1,302,738</u>	<u>(1,377,294)</u>	<u>(74,556)</u>
TOTAL FUNDS	<u>1,326,314</u>	<u>(1,384,061)</u>	<u>(57,747)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	689,621	79,771	(174,442)	594,950
Restricted funds				
Norman Russell House	-	4,087	(4,087)	-
Somewhere Safe to Stay Hub	-	(48,443)	48,443	-
Rogers Court	-	(8,495)	8,495	-
Prebend Street Centre	-	(119,318)	119,318	-
Rough Sleeper Initiative	-	3,421	(3,421)	-
Howard House	-	(5,694)	5,694	-
	-	(174,442)	174,442	-
TOTAL FUNDS	<u>689,621</u>	<u>(94,671)</u>	<u>-</u>	<u>594,950</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,476	(4,705)	79,771
Restricted funds			
Norman Russell House	209,214	(205,127)	4,087
Somewhere Safe to Stay Hub	316,433	(364,876)	(48,443)
Rogers Court	328,104	(336,599)	(8,495)
Prebend Street Centre	258,934	(378,252)	(119,318)
Rough Sleeper Initiative	310,173	(306,752)	3,421
Howard House	-	(5,694)	(5,694)
	<u>1,422,858</u>	<u>(1,597,300)</u>	<u>(174,442)</u>
TOTAL FUNDS	<u>1,507,334</u>	<u>(1,602,005)</u>	<u>(94,671)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

The specific purposes for which the funds are to be applied are as follows:

The Somewhere Safe to Stay Hub funds the provision of short term accommodation and support for rough sleepers.

The Rogers Court fund is in respect of the provision of flats for people with self-defined support needs and a history of homelessness and/or rough sleeping.

The Prebend Street Centre fund provides the service of hot meals and face to face support.

Rough Sleeper Initiative funds are to support a service provided in partnership with Bedford Borough Council.

Kate's Place is dedicated to providing a safe, non-judgmental environment for women in difficult circumstances

Charis House, is a 10-bed HMO facility which accepts referrals for individuals and couples verified as rough sleepers

Food Grant was received from Bedford Borough Council.

The Norman Russell House fund is for the provision of supported accommodation in Milton Keynes. The charity ceased providing the service in December 2023.

The Howard House fund relates to a now discontinued service at Howard House.

18. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

Pension costs of the year charged to the Statement of Financial Activities were £38,415 (2024: £44,494).

Contributions totalling £4,384 (2024: £4,424) were payable to the fund at the balance sheet date and are included in other creditors.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Smart Criminal Justice Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	64,668	66,632
Sponsorship	-	750
	64,668	67,382
Investment income		
Investment income	11,520	5,546
Charitable activities		
Charitable activities	1,250,126	1,434,406
Total incoming resources	1,326,314	1,507,334
EXPENDITURE		
Raising donations and legacies		
Raising funds	6,767	4,707
Charitable activities		
Wages	761,215	877,871
Social security	80,548	87,808
Pensions	38,415	44,494
Staff welfare and training	14,923	25,865
Insurance	14,301	12,116
Sundries	1,495	10,320
Subcontractor costs	57,532	56,189
Service user costs	18,404	16,734
Cleaning and laundry	26,549	20,703
Motor, travel and subsistence	6,193	14,807
Fixtures and fittings depreciation	1,056	-
Motor vehicle depreciation	2,238	-
	1,022,869	1,166,907
Support costs		
Management		
Wages	161,452	199,782
Telephone	14,926	18,858
Postage and stationery	951	1,741
Audit and accountancy fees	44,308	46,458
Promotion	929	1,593
Recruitment	9,863	11,133
Premises	52,123	44,870
Equipment hire and maintenance	3,128	9,058
Computer expenses	35,847	32,259
Bank charges	2,434	1,411
Legal and professional	14,488	20,256
Carried forward	340,449	387,419

This page does not form part of the statutory financial statements

Smart Criminal Justice Services**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Management		
Brought forward	340,449	387,419
Settlement	4,384	22,879
Subscription	9,592	20,093
	<u>354,425</u>	<u>430,391</u>
Total resources expended	<u>1,384,061</u>	<u>1,602,005</u>
Net expenditure	<u>(57,747)</u>	<u>(94,671)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03398982 (England and Wales)
REGISTERED CHARITY NUMBER: 1069087

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Smart Criminal Justice Services

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for the Year Ended 31 March 2024**

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**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Policies and objectives

SMART CJS is established for the promotion of charitable purposes within the UK; for:

- the advancement of education;
- the protection of health;
- the relief of poverty, sickness and distress;
- the reduction of substance related harm to the individual and the wider community;
- the relief of homelessness;
- to carry on for the benefit of the community the business of providing housing and any associated amenities for persons in necessitous circumstance upon terms appropriate to their means.

This is achieved by:

- Providing a range of services to support and promote recovery.
- Working closely with a range of partners to ensure holistic needs of the client are met throughout the term of engagement.
- Developing projects with Service Users and for Service Users.
- Promoting recovery through access to volunteering, education, training and employment.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Overview

This year, SMART CJS has continued its important work in supporting homeless and vulnerable people within Bedford Borough and Milton Keynes. Despite the ongoing challenges posed by the cost of living crisis and fuel poverty, our services have remained a lifeline for many in our community.

Below is a summary of our key activities, outcomes, and financial position for the financial year.

Service Impact

Total People Helped Across All Services: 839

- Prebend Centre: Supported 266 individuals.
- Rogers Court: Supported 27 individuals.
- Prevention Services: Supported 24 individuals.
- Norman Russell House supported
- We responded to 848 outreach referrals of which 501 were found to be rough sleeping

Support Sessions Conducted:

- Prebend Centre: 529 sessions.
- Rogers Court Casework Sessions: 1,386 sessions.

Clients Supported with Disabilities: 76 individuals.

Housing Outcomes for Prevention Services.

- 13 individuals secured accommodation in the private sector.
- 1 individual was placed in social housing.
- 2 individuals were provided with temporary accommodation.
- 3 individuals were successfully reconnected with their families.

Housing Outcomes for All Other Services:

- 18 individuals accessed emergency accommodation.
- 7 individuals secured temporary accommodation.
- 14 individuals reconnected with their families.
- 14 individuals secured private sector accommodation.
- 2 individuals were placed in social housing.
- 6 individuals moved into supported accommodation.
- 3 individuals moved in with family.

First Point

Prevention Services: Our services have evolved to focus on prevention of homelessness. This meant an additional increased emphasis on helping individuals maintain tenancies, manage finances, and look at realistic ways of preventing them from losing their homes. We continue to support people with pre-statutory prevention support. People who are showing signs of struggling with their accommodation for any reason, and who without intervention would ultimately end up rough sleeping.

We continued to deliver assertive outreach in partnership with PBIC (Immigration support) - responding to referrals from other professionals, through Streetlink, members of the public and pro-actively looking for people rough sleeping. In 2023/2024 we handled 848 outreach referrals of which 501 were found to be rough sleeping.

We continued with our floating Support - for people living in non-supported accommodation who need help to maintain their tenancy, and continue engagement to improve health, wellbeing and lifestyle. The floating support team handled 32 Referrals of which 23 Referrals were taken on to case load. In total 14 Better housing outcomes were achieved and 6 Evictions prevented.

Report of the Trustees for the Year Ended 31 March 2024

Rogers Court

Rogers Court has 20 flats for people who have self-identified support needs and a history of homelessness and/or rough sleeping, delivered in partnership with Bedford Borough Council. Operating at capacity since it opened, Rogers Court supported 27 individuals in 2023/24. 100% of residents engaged with mental health support. P2R provide 1:1 appointments for residents onsite, as well as offering needle exchange and harm reduction advice to all the people. In 2023/2024 Rogers Court provided 1,386 Casework Sessions.

Prebend Centre Services

During 2023/2024 we offered 5,241 hot meals and provided face to face support sessions to 266 people at the Prebend centre and we conducted 529 support sessions. People were also able to access medical support and counselling from the Prebend Centre, use facilities to shower (4,602 showers were provided) and wash clothes and pick up clean and warm clothing.

Emergency Accommodation

SMART provided night beds for 126 people in 2023/24. Our emergency provision hosted support for people who have been verified rough sleeping by our Outreach team. Each individual in our emergency accommodation was provided with a safe space to sleep, store their belongings and spend their time. SMART were on site for support, advice and to make referrals for broader support services where necessary. Our support workers gave guidance and help to enable residents to access the welfare & benefits system where possible, including setting up bank accounts.

Norman Russell House

NRH is a 13 bed supported accommodation contracted and mainly funded by Milton Keynes City Council, for people who have previously faced homelessness. It provides supported housing for up to two years with the aim of preparing individuals to move on and successfully live independently.

From March 2023 until our handover of this service in December 2024 we provided 24/7 onsite support for 22 people at Norman Russell house, offering holistic, person centered care which took into consideration all factors the person is facing, not just their accommodation needs. We provided 942 caseworker sessions

We did not elect to tender to carry on with this service when it came up for review because we believed we could not deliver the services required within the budgetary constraints set.

We remain proud of the high level of service and support we provided at Norman Russell House where 83% of people had improved outcomes scores and the percentage of clients that classified their support as good or excellent fluctuated between 92% - 100%

Conclusion

Several factors contributed to the service numbers observed this year:

- Out-of-Area Placements: Clients have been placed outside the area, reducing their need to return for support sessions or to the Prebend Day Centre.
- Prevention Team Impact: The newly established Prevention Team has successfully supported clients off-site, effectively reducing the recurrence of rough sleeping.
- Assertive Outreach: Our two-team approach, combining vehicle-based outreach on the outskirts and walking outreach, has led to quicker client engagement and placement, primarily out of the area.
- Alternative Winter Provision: From November to March, another charity provided SWEP provision along with breakfast, lunch, and dinner, reducing the demand for our services from some users.
- Stuart Hotel, Luton: The acquisition of this hotel allowed many clients to be housed there, easing the pressure on our local services.

Despite the challenges of this financial year, SMART CJS has continued to adapt and deliver critical support to those in need. We are committed to overcoming the financial and operational challenges ahead, ensuring that we remain a necessary service of support for homeless and vulnerable individuals in Bedford Borough. We look forward to expanding our impact in the coming year, particularly through new initiatives like Kate's Place.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Strategy 2024 – 2025

SMART CJS remains ideally placed to work closely with commissioners and local communities to support those who are most vulnerable and who find themselves with changing circumstances. Our focus will continue to be on helping more people to help themselves.

Existing services will continue to be delivered with quality top of mind as well as developing new types of services: such as the recently opened Kate's Place addressing vulnerable women in Bedfordshire who are facing homelessness.

We will continue to increase our collaboration with others in the sector and partner with others from the housing sector to deliver tenancy sustainment.

We know that the Prevention agenda for rough sleeping and homelessness will come to the fore even more. Prevention is one of our own aims as a charity and the government's revised approach to homelessness and rough sleeping will mean the increased need for items like debt management/financial advice services to be made more accessible

The significance of volunteers

Our volunteer numbers have remained stable throughout the year, with 9 dedicated individuals supporting us across our services. Notably, one of our volunteers has now been with SMART for an incredible 24 years-an achievement that is truly inspirational. Volunteers engage in a wide range of activities, from assisting in the kitchen, to organizing enjoyable activities for service users such as bingo and music quizzes. Additionally, they have been a vital presence at bucket collections and fundraising events, representing SMART and raising awareness about our services.

Fund raising.

This past year has brought several challenges to our fundraising efforts, largely driven by the ongoing cost of living crisis and fuel poverty. These economic pressures have impacted our Crib Appeal, which raised £26,300-just over half of what it typically would generate. Despite this, we remain deeply grateful for every contribution and the continued generosity of our supporters.

We are pleased to report that our participation in the Bedford Running Festival, a new fundraising initiative for us, proved successful. This event raised just over £10,000, with remarkable enthusiasm and involvement from our staff and volunteers.

From Trusts and Foundations, we managed to raise £137,530. We would like to extend a special thank you to the House of Industry for their notable contribution. We were also deeply touched by the generous gesture of a young man named Veer, who selflessly chose to donate his birthday gifts to SMART instead of receiving them for himself.

We are continually thankful for the consistent support from Ampthill Fireworks, the Rotaries, and the Freemasons, who have once again demonstrated their commitment to our cause.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial position

This financial year, SMART CJS experienced a planned deficit of £94,671 which was necessary to maintain and expand our essential services during a time of increased demand.

Net assets have decreased from £689,621 to £594,950

The charity has free reserves of £594,950 (being unrestricted funds as there are no tangible assets to take into account).

The deficit in 2023/2024 was lower than originally budgeted. This outcome reflects our careful financial management and commitment to sustaining our operations despite external economic pressures.

The ongoing cost of living crisis and rising fuel poverty have significantly impacted our services, increasing demand and operational costs. In response, we are implementing additional measures to mitigate further deficits in the next financial year. These measures include tighter budget controls, exploring new funding opportunities, and enhancing our partnerships to maximise resource efficiency. We project a deficit of £161,000 in 2024/2025 and breakeven in 2025/26

Principal funding sources

SMART's primary funding is from Local Authorities - either from tendered services or grant awarded services from Bedford Borough Council and Milton Keynes City Council - this amounted to almost £1.5 million in this latest financial year.

Although voluntary income makes up just 5% of SMART CJS income, it has sought to strengthen its financial position through one-off grant-giving organisation applications.

Voluntary income has made up a smaller proportion of any other income that SMART CJS earn and the organisation has sought to strengthen this approach in the next financial year with the use of a dedicated Grants Officer, in the recruitment of a CEO with strong fundraising background, and with the use of bid writing support.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year, amounting to 3 months' operating costs, most of the charity's funds are to be spent in the short term so there are few funds available for long term investment. The policy for the investment opportunities is currently under review, particularly in respect of the need to diversify.

Reserves policy

The Trustees have examined the Charity's reserve requirements in the light of the main risks to the organisation and set this at 2-3 months' operating costs (including major liabilities) - a sum of just over £300K.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies. Overall, financially and in-line with its charitable aims, SMART CJS remains a going concern for the foreseeable future and has sufficient reserves and enough liquidity in cash at bank to deal with gearing up or gearing down the organisation in the unlikely event of an unforeseen internal or external force making this necessary.

**Report of the Trustees
for the Year Ended 31 March 2024**

PLANS FOR FUTURE PERIODS

The issues of homelessness and rough sleeping continue to be among the big issues of our time to end and prevent. SMART CJS has seen growth in demand and this continues to increase because of factors such as the latest cost of living crisis and the Prisons crisis.

The priority for development is growth in rough sleeper and homeless provision in areas SMART CJS already operates in or areas adjacent to its current staff bases.

It is also looking at ways to develop new services based on supported accommodation services - like tenancy sustainment for complex or challenging tenants in the private rented or affordable social housing sectors.

Agreed in March, Kate's Place was established in partnership with P2R, East London NHS, and iCaSH. This initiative aims to provide comprehensive support to vulnerable women in Bedford Borough, offering drug and alcohol support and access to crucial health services, including sexual health. We are hopeful that a pilot will begin in May 2025, subject to securing the necessary funding. We anticipate that Kate's Place will become a cornerstone of our support services in the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 4th July 1997 and registered as a charity on 8th April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Memorandum and Articles of Association, were reviewed and updated in August 2017 and were later updated in 2019 reflecting BREXIT changes and to clarify that the charity is for the benefit of those in the UK.

Governance from the Board of Trustees

Since we last reported, three Trustees have resigned, and six new Trustees were recruited. The total number on the Board in 2024 is currently seven. It is recognised that the Board needs to reflect the community served, as far as is possible, and a rolling annual programme of Trustee recruitment was started in 2019. SMART CJS undertook a skills audit of Trustees, looked at what was needed by the organisation and recruited new Trustees in 2023 and 2024. SMART continues to operate a rolling programme of recruitment to encourage a diverse Board, bringing a rich mix of cultures, approaches, skills and experience (some of it lived, directly and indirectly) to the charity.

During the period 2023/2024 Jen Robus moved from deputy CEO into the role of CEO. Shortly after the period of these accounts, Jen stepped down from her role for personal reasons and our new CEO Shirley Scotcher was appointed. Shirley is Bedford based and has a long history in the charity sector with a particularly strong background in fundraising.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association and a more recent Terms of Reference being implemented, members of the Board may retire from office and/or shall be eligible for re-appointment or re-election at the AGM depending on length of service, up to a suggested maximum of 6 years.

Organisational structure and decision making

SMART Criminal Justice Services has a Board of Trustees that meet quarterly and are responsible for the strategic direction and main policies of the charity. At present the Board has members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive along with the Senior Management Team. The Chief Executive is responsible for ensuring the charity delivers the services specified and that key performance indicators are met. The managers have responsibility for the day-to-day operational management of the Charity, individual supervision of the staff teams and ensuring the teams continue to develop their skills and practices in line with best practice.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new trustees are fully aware of the purpose and work of the charity from preliminary discussions with a member of the Board of Trustees. Potential Trustees are invited to meet informally with existing Trustees prior to attending a meeting of the Board in an observer role. In addition, they will have received the SMART Trustee Application Pack and Induction Pack.

Any applications are signed, with the statement that the responsibilities are fully understood. The Induction process therefore starts some time before the new Trustee becomes a member of the Board of Trustees.

Subsequent induction/training is tailored to the individual depending on his/her expressed interest in any specific area of the charity's work. The process is under review regularly as improvements to governance practice and response to recommendations from representative bodies are always sought.

Pay policy for senior staff

The Trustees consider the Board of Trustees and the Chief Executive and 2 members of the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration was paid in the year. Details of any Trustee expenses and related party transactions are disclosed in note to the accounts.

Trustees are required to disclose all relevant interests and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

The pay of the Chief Executive and Senior Management Team is reviewed annually and can be increased based on performance. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Related parties

In so far as is complementary to the charity's objectives, the charity is guided by both local and national policy.

Risk management

The Senior Management team regularly review risks and maintain a risk log, which is overseen by the Board of Trustees. The risk register is reviewed by the Board of Trustees and all serious risks are reviewed at our Board meetings. All identified risks have mitigating actions set against them.

In 2023/2024 risks were listed according to Charity Commission Statement of Recommended Practice (SORP) principles, analysing and logging risk according to key categories like strategy, financial, operations, reputation, people, legal et al.

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03398982 (England and Wales)

Registered Charity number

1069087

Registered office

Bedford Heights
Brickhill Drive
Bedford
Bedfordshire
MK41 7PH

Trustees

David Fergus Crombie
Adrian Davey (appointed 5.7.23)
Kelly Louise Hawley (resigned 2.11.23)
Sarah Ladbrook (resigned 7.7.23)
Keara O'Connor
Susan Helen Prytherch
Dr Fatima Sogiawalla (resigned 7.7.23)
Sallie Stanton (appointed 1.9.23)
Simon Danes (appointed 2.2.24)
Sarah Tayleur (appointed 2.2.24)
Annie Naisbett (appointed 10.5.24)
Tendia Rukarwa (appointed 10.5.24)

Company Secretary

Jennifer Suzanne Robus

Auditors

George Hay Partnership LLP
Chartered Accountants
Statutory Auditor
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Report of the Trustees
for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Smart Criminal Justice Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 business.

The trustees 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 reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 17th October 2024 and signed on its behalf by:

Susan Helen Prytherch
Trustee

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

Opinion

We have audited the financial statements of Smart Criminal Justice Services (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance.
2. Key drivers for the remuneration policies, bonus levels and performance targets.
3. Appropriate use of and safeguarding of charity funds.
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how/where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to grant recognition and duration. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. We have also been made aware of an instance of fraudulent activity which occurred in a previous period within the charity's credit card expenditure, which has highlighted misappropriation of assets in terms of fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include health & safety legislation and employment law.

Audit response to risks identified:

To address the risk of the potential misstatement of funding and grant income we, on a sample basis, reviewed cut-off, the charity's entitlement to the funds and its compliance with any terms or restrictions associated therewith.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Smart Criminal Justice Services**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Colin Airey FCCA (Senior Statutory Auditor)
for and on behalf of George Hay Partnership LLP
Chartered Accountants
Statutory Auditor
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 4th December 2024

Smart Criminal Justice Services

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	67,386	-	67,386	6,204
Charitable activities	5				
Homelessness, substance misuse and domestic abuse		-	1,422,856	1,422,856	1,694,333
Earned & client income		11,548	-	11,548	38,709
Investment income	4	<u>5,546</u>	<u>-</u>	<u>5,546</u>	<u>933</u>
Total		<u>84,480</u>	<u>1,422,856</u>	<u>1,507,336</u>	<u>1,740,179</u>
EXPENDITURE ON					
Raising funds	6	4,707	-	4,707	1,253
Charitable activities	7				
Homelessness, substance misuse and domestic abuse		<u>-</u>	<u>1,597,300</u>	<u>1,597,300</u>	<u>2,082,713</u>
Total		<u>4,707</u>	<u>1,597,300</u>	<u>1,602,007</u>	<u>2,083,966</u>
NET INCOME/(EXPENDITURE)		79,773	(174,444)	(94,671)	(343,787)
Transfers between funds	15	<u>(174,444)</u>	<u>174,444</u>	<u>-</u>	<u>-</u>
Net movement in funds		(94,671)	-	(94,671)	(343,787)
RECONCILIATION OF FUNDS					
Total funds brought forward		689,621	-	689,621	1,033,408
TOTAL FUNDS CARRIED FORWARD		<u><u>594,950</u></u>	<u><u>-</u></u>	<u><u>594,950</u></u>	<u><u>689,621</u></u>

The notes form part of these financial statements

Smart Criminal Justice Services

Balance Sheet 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	13	72,611	-	72,611	120,913
Cash at bank and in hand		<u>581,564</u>	<u>-</u>	<u>581,564</u>	<u>633,618</u>
		654,175	-	654,175	754,531
CREDITORS					
Amounts falling due within one year	14	(59,225)	-	(59,225)	(64,910)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>594,950</u>	<u>-</u>	<u>594,950</u>	<u>689,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>594,950</u>	<u>-</u>	<u>594,950</u>	<u>689,621</u>
NET ASSETS		<u>594,950</u>	<u>-</u>	<u>594,950</u>	<u>689,621</u>
FUNDS	15				
Unrestricted funds				<u>594,950</u>	<u>689,621</u>
TOTAL FUNDS				<u>594,950</u>	<u>689,621</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17th October 2024 and were signed on its behalf by:

Susan Helen Prytherch
Trustee

Smart Criminal Justice Services

Cash Flow Statement for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(57,600)	(354,497)
Movement in dilapidation provision		<u>-</u>	<u>(15,000)</u>
Net cash used in operating activities		<u>(57,600)</u>	<u>(369,497)</u>
Cash flows from investing activities			
Interest received		<u>5,546</u>	<u>933</u>
Net cash provided by investing activities		<u>5,546</u>	<u>933</u>
		<u></u>	<u></u>
Change in cash and cash equivalents in the reporting period		(52,054)	(368,564)
Cash and cash equivalents at the beginning of the reporting period		<u>633,618</u>	<u>1,002,182</u>
Cash and cash equivalents at the end of the reporting period		<u><u>581,564</u></u>	<u><u>633,618</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(94,671)	(343,787)
Adjustments for:		
Interest received	(5,546)	(933)
Decrease in debtors	48,302	27,651
Decrease in creditors	<u>(5,685)</u>	<u>(37,428)</u>
Net cash used in operations	<u>(57,600)</u>	<u>(354,497)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	<u>633,618</u>	<u>(52,054)</u>	<u>581,564</u>
	<u>633,618</u>	<u>(52,054)</u>	<u>581,564</u>
Total	<u>633,618</u>	<u>(52,054)</u>	<u>581,564</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. STATUTORY INFORMATION

The Smart Criminal Justice Services is a private limited charitable company, limited by guarantee, and is domiciled in England and Wales. The company's registered number and registered office address can be found on the General Information page.

The financial statements are prepared in Sterling and rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

SMART Criminal Justice Services meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic costs or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Overall, financially and in-line with its charitable aims, SMART CJS remains a going concern for the foreseeable future and has sufficient reserves and enough liquidity in cash at bank to deal with gearing up or gearing down the organisation in the unlikely event of an unforeseen internal or external force making this necessary.

Income

Donations are recognised when the Charity has an entitlement to the donation, it is probable that the economic benefit will flow to the Charity and when it can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate.

Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Contract income is recognised when the Charity has entitlement, when any conditions of the contract have been met, it is probable the economic benefit will flow to the Charity and the amounts are measurable. If the Charity is not yet entitled, amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets costing £1,000 or more are capitalised. Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 33.33% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activity.

3. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	66,636	6,204
Sponsorship	<u>750</u>	<u>-</u>
	<u><u>67,386</u></u>	<u><u>6,204</u></u>

All donations in the year were unrestricted.

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Investment income	<u><u>5,546</u></u>	<u><u>933</u></u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Charitable activities	1,422,856	1,694,333
Charitable activities	<u>11,548</u>	<u>38,709</u>
	<u><u>1,434,404</u></u>	<u><u>1,733,042</u></u>

6. RAISING FUNDS**Raising donations and legacies**

	31.3.24	31.3.23
	£	£
Raising funds	<u><u>4,707</u></u>	<u><u>1,253</u></u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Homelessness, substance misuse and domestic abuse	<u><u>1,166,907</u></u>	<u><u>430,393</u></u>	<u><u>1,597,300</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS

	Management £
Homelessness, substance misuse and domestic abuse	<u>430,393</u>

Support costs, included in the above, are as follows:

	31.3.24 Homelessness, substance misuse and domestic abuse £	31.3.23 Total activities £
Wages	199,782	202,697
Telephone	18,858	20,951
Postage and stationery	1,741	7,349
Audit and accountancy fees	46,458	43,653
Promotion	1,593	10,964
Recruitment	11,133	7,349
Premises	44,870	84,838
Equipment hire	9,058	12,897
Computer expenses	32,259	46,160
Other expenses	1,411	2,847
Legal and professional Settlement	40,351 <u>22,879</u>	42,913 <u>-</u>
	<u>430,393</u>	<u>482,618</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	31.3.24 £	31.3.23 £
Wages and salaries	1,077,653	1,438,245
Social security costs	87,808	116,780
Other pension costs	<u>44,494</u>	<u>56,759</u>
	<u>1,209,955</u>	<u>1,611,784</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Chief executive	1	1
Management and administration	5	10
Client-facing staff	<u>38</u>	<u>53</u>
	<u>44</u>	<u>64</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total amount of employee benefits received by the key management personnel is £209,175 (2023: £202,697). The Charity considers its key management personnel comprise the Board of Trustees, the Chief Executive and the Senior Management Team.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	6,204	6,204
Charitable activities			
Homelessness, substance misuse and domestic abuse	1,609,350	84,983	1,694,333
Earned & client income	38,709	-	38,709
Investment income	<u>933</u>	<u>-</u>	<u>933</u>
Total	<u>1,648,992</u>	<u>91,187</u>	<u>1,740,179</u>
EXPENDITURE ON			
Raising funds	1,253	-	1,253
Charitable activities			
Homelessness, substance misuse and domestic abuse	<u>1,991,526</u>	<u>91,187</u>	<u>2,082,713</u>
Total	<u>1,992,779</u>	<u>91,187</u>	<u>2,083,966</u>
NET INCOME/(EXPENDITURE)	(343,787)	-	(343,787)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,033,408	-	1,033,408
TOTAL FUNDS CARRIED FORWARD	<u>689,621</u>	<u>-</u>	<u>689,621</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 April 2023 and 31 March 2024		<u>64,977</u>
DEPRECIATION		
At 1 April 2023 and 31 March 2024		<u>64,977</u>
NET BOOK VALUE		
At 31 March 2024		<u>-</u>
At 31 March 2023		<u>-</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	5,025	93,102
Other debtors	1,735	-
Prepayments and accrued income	<u>65,851</u>	<u>27,811</u>
	<u>72,611</u>	<u>120,913</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	20,918	15,123
Social security and other taxes	18,041	23,094
Other creditors	4,489	11,766
Accruals and deferred income	<u>15,777</u>	<u>14,927</u>
	<u>59,225</u>	<u>64,910</u>

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totalling £4,424 (2023: £11,592) were payable to the fund at the balance sheet date and are included in other creditors.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	689,621	79,773	(174,444)	594,950
Restricted funds				
Norman Russell House	-	4,087	(4,087)	-
Somewhere Safe to Stay Hub	-	(48,445)	48,445	-
Rogers Court	-	(8,495)	8,495	-
Prebend Street Centre	-	(119,318)	119,318	-
Rough Sleeper Initiative	-	3,421	(3,421)	-
Howard House	-	(5,694)	5,694	-
	-	(174,444)	174,444	-
TOTAL FUNDS	<u>689,621</u>	<u>(94,671)</u>	<u>-</u>	<u>594,950</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,480	(4,707)	79,773
Restricted funds			
Norman Russell House	209,215	(205,128)	4,087
Somewhere Safe to Stay Hub	316,430	(364,875)	(48,445)
Rogers Court	328,104	(336,599)	(8,495)
Prebend Street Centre	258,934	(378,252)	(119,318)
Rough Sleeper Initiative	310,173	(306,752)	3,421
Howard House	-	(5,694)	(5,694)
	<u>1,422,856</u>	<u>(1,597,300)</u>	<u>(174,444)</u>
TOTAL FUNDS	<u>1,507,336</u>	<u>(1,602,007)</u>	<u>(94,671)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,033,408	(343,787)	689,621
TOTAL FUNDS	<u>1,033,408</u>	<u>(343,787)</u>	<u>689,621</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,648,992	(1,992,779)	(343,787)
Restricted funds			
Prebend Centre Grants	83,475	(83,475)	-
Donations - Bedford	299	(299)	-
Donations - Smart Howard House	245	(245)	-
Support Services	69	(69)	-
Norman Russell House	3,599	(3,599)	-
Milton Keynes - Drayton Road	3,500	(3,500)	-
	91,187	(91,187)	-
TOTAL FUNDS	<u>1,740,179</u>	<u>(2,083,966)</u>	<u>(343,787)</u>

The specific purposes for which the funds are to be applied are as follows:

The Norman Russell House fund is for the provision of supported accommodation in Milton Keynes. The charity ceased providing the service in December 2024.

The Somewhere to Stay Hub funds the provision of short term accommodation and support for rough sleepers.

The Rogers Court fund is in respect of the provision of flats for people with self-defined support needs and a history of homelessness and/or rough sleeping.

The Prebend Street Centre fund provides the service of hot meals and face to face support.

Rough Sleeper Initiative funds are to support a service provided in partnership with Bedford Borough Council.

The Howard House fund relates to a now discontinued service at Howard House.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

16. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

Pension costs of the year charged to the Statement of Financial Activities were £44,494 (2023 £56,759).

Contributions totalling £4,424 (2023: £11,592) were payable to the fund at the balance sheet date and are included in other creditors.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Smart Criminal Justice Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	66,636	6,204
Sponsorship	<u>750</u>	<u>-</u>
	67,386	6,204
Investment income		
Investment income	5,546	933
Charitable activities		
Charitable activities	<u>1,434,404</u>	<u>1,733,042</u>
Total incoming resources	1,507,336	1,740,179
EXPENDITURE		
Raising donations and legacies		
Raising funds	4,707	1,253
Charitable activities		
Wages	877,871	1,235,548
Social security	87,808	116,780
Pensions	44,494	56,759
Staff welfare and training	25,865	32,777
Insurance	12,116	9,747
Sundries	10,320	41,197
Subcontractor costs	56,189	32,532
Service user costs	16,734	22,732
Cleaning and laundry	20,703	17,518
Motor, travel and subsistence	14,807	22,051
Fraudulent activity	<u>-</u>	<u>12,454</u>
	1,166,907	1,600,095
Support costs		
Management		
Wages	199,782	202,697
Telephone	18,858	20,951
Postage and stationery	1,741	7,349
Audit and accountancy fees	46,458	43,653
Promotion	1,593	10,964
Recruitment	11,133	7,349
Premises	44,870	84,838
Equipment hire	9,058	12,897
Computer expenses	32,259	46,160
Other expenses	1,411	2,847
Legal and professional	40,351	42,913
Settlement	<u>22,879</u>	<u>-</u>
	430,393	482,618

This page does not form part of the statutory financial statements

Smart Criminal Justice Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 <u>£</u>	31.3.23 <u>£</u>
Total resources expended	<u>1,602,007</u>	<u>2,083,966</u>
Net expenditure	<u><u>(94,671)</u></u>	<u><u>(343,787)</u></u>

Accounts

REGISTERED COMPANY NUMBER: 03398982 (England and Wales)
REGISTERED CHARITY NUMBER: 1069087

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Smart Criminal Justice Services Ltd

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Policies and objectives

SMART CJS is established for the promotion of charitable purposes within the UK; for:

- the advancement of education;
- the protection of health;
- the relief of poverty, sickness and distress;
- the reduction of substance related harm to the individual and the wider community;
- the relief of homelessness;
- to carry on for the benefit of the community the business of providing housing and any associated amenities for persons in necessitous circumstance upon terms appropriate to their means.

This is achieved by:

- Providing a range of services to support and promote recovery.
- Working closely with a range of partners to ensure holistic needs of the client are met throughout the term of engagement.
- Developing projects with Service Users and for Service Users.
- Promoting recovery through access to volunteering, education, training and employment.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

STRATEGIC REPORT

Achievement and performance

Charitable activities

SMART CJS operates Homelessness support Services across Bedford and Milton Keynes. During 2022/23 our services in Bedford and Milton Keynes remained open, 24 hours a day and seven days a week, supporting those aged 18 and over needing emergency, temporary, supported accommodation and detox/rehab residential care.

During 2022/23, SMART worked with a total of 767 individuals who were in housing crisis; some for a few weeks or months, others on an ongoing basis. All were offered 1:1 casework with the aim of being able to move on from SMART with the life skills to remain safely housed.

We proved that we were able to adapt rapidly to new statutory funding streams and models emerging for rough sleeper support services.

We secured additional funding to help prevent homelessness in Bedford alongside our other services and in September 2022 our prevention service, Firstpoint was launched and run successfully alongside our supported accommodation services.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRATEGIC REPORT

Achievement and performance

Review of activities

Overall, 767 people accessed our homelessness services and 260 were supported to move into accommodation as a result. A high proportion needed closer support to access community drugs and alcohol services, mental health services and welfare and benefits advice. Many also were helped to register with a GP to ensure that any physical health issues were addressed and monitored in a regular and timely way.

i) Bedford

Rogers Court has 20 flats for people who have self-identified support needs and a history of homelessness and/or rough sleeping, delivered in partnership with Bedford Borough Council.

Operating at capacity since it opened, Rogers Court received 25 new referrals in 2022/23. 100% of residents engaged with mental health support. P2R provide 1:1 appointments for residents onsite, as well as offering needle exchange and harm reduction advice to all the people.

SMART Prebend Centre The service was open during 2022/23 to provide a lunchtime hot meal service, serving up to 40 people per day. During 2022/23 we dealt with 7,034 visits, 6,991 hot meals and 884 face to face support sessions. People were also able to access medical support and counselling from the Prebend Centre, use facilities to shower and wash clothes and pick up clean and warm clothing.

Due to the decrease in rough sleeping in Bedford, Prebend has evolved to focus on prevention of homelessness. This meant an additional increased emphasis on helping individuals maintain tenancies, manage finances, and look at realistic ways of preventing them from losing their homes.

Emergency Accommodation

152 people were housed in emergency accommodation by SMART in 2022/23. Our emergency provision hosted 24/7 support for people who have been verified rough sleeping by our Outreach team. Each individual in our emergency accommodation was provided with a safe space to sleep, store their belongings and spend their time. SMART were on site for support, advice and to make referrals for broader support services where necessary. Our support workers gave guidance and help to enable residents to access the welfare & benefits system where possible, including setting up bank accounts.

First Point

SMART has delivered homelessness services commissioned by, and in partnership with Bedford Borough Council since 2017. In September 2022 these services were expanded to widen our reach in terms of homelessness prevention, and First Point was launched. This includes:

- Assertive outreach delivered in partnership with PBIC (Immigration support) - responding to referrals from other professionals, through Streetlink, members of the public and pro-actively looking for people rough sleeping.
- Floating Support - for people living in non-supported accommodation who need help to maintain their tenancy, and continue engagement to improve health, wellbeing and lifestyle.
- Prevention - to support people pre-statutory prevention support. People who are showing signs of struggling with their accommodation for any reason, and who without intervention would ultimately end up rough sleeping.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRATEGIC REPORT

Achievement and performance

ii) Milton Keynes

Norman Russell House is a 13 bed supported accommodation run by SMART, contracted and mainly funded by Milton Keynes City Council, for people who have previously faced homelessness. It is one of only two facilities of its kind in Milton Keynes, working to address the soaring issues of homelessness and rough sleeping in the city. Accommodation is 10 single rooms and 3 one bedroom flats. It provides supported housing for up to two years with the aim of preparing individuals to move on and successfully live independently.

During 2022/23 we provided 24/7 onsite support at Norman Russell house, offering holistic, person centered care which took into consideration all factors the person is facing, not just their accommodation needs.

In the short time that Norman Russell House has been open we have had 16 residents. Those who have moved on are now successfully maintaining tenancies in the area, receiving ongoing support from SMART.

Strategy 2023 - 2025

Helping more people to help themselves: our aspiration in 2023 - 2025 is to treble the number of people we help (from c.700 to 2,100 per annum). We will do this by:

- Offering high quality services
- Preventing and addressing homelessness
- Investing in the future
- Being sustainably funded

And these priorities will all be underpinned by our approach to people and:

- Ensuring staffing levels are sufficient and that our people are well trained, fairly paid, supported and feel valued.
- Encourage those who use our services to be involved in shaping them.

Existing services will continue to be delivered with quality top of mind as well as new types of services:

- Partnering with others from housing sector and/or delivering tenancy sustainment directly are the future ambitions.
- Running Social Enterprise/Community Interest Company and/or property directly as a social landlord.

SMART CJS remains ideally placed to work closely with commissioners and local communities to support those who are most vulnerable and who find themselves with changing circumstances. This could be as a result of the recently documented cost of living crisis. Demand for SMART CJS and its services and approach will not lessen. It is needed more than ever.

We know that the prevention agenda for rough sleeping and homelessness will come to the fore even more. And one of our own aims as a charity and the government's revised approach to homelessness and rough sleeping - will mean the increased need for items like debt management/financial advice services more accessible within SMART CJS services and the need for investment in this area.

Financial review

Financial position

This year has seen an overall deficit of £353,607 for the charity.

Net assets have decreased from £1,033,408 to £679,771.

The charity has free reserves of £679,771 (being unrestricted funds as there are no tangible assets to take into account).

**Report of the Trustees
for the Year Ended 31 March 2023**

STRATEGIC REPORT

Financial review

Principal funding sources

SMART's primary funding is from Local Authorities - either from tendered services or grant awarded services from Bedford Borough Council and Milton Keynes City Council - this amounted to almost £2 million in this latest financial year.

Although voluntary income makes up just 5% of SMART CJS income, it has sought to strengthen its financial position through one-off grant-giving organisation applications. Voluntary income has made up a smaller proportion of any other income that SMART CJS earn and the organisation has sought to strengthen this approach in the next financial year with the use of a dedicated Grants Officer.

With community fundraising through events now more possible SMART CJS is planning more activities and events to raise significant sums. In September 2022 we raised funds through a sponsored Sleepout.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year, amounting to 3 months' operating costs, most of the charity's funds are to be spent in the short term so there are few funds available for long term investment. The policy for the investment opportunities is currently under review, particularly in respect of the need to diversify.

Reserves policy

The Trustees have examined the Charity's reserve requirements in the light of the main risks to the organisation and set this at 2-3 months' operating costs (including major liabilities) - a sum of just over £400K.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies. Overall, financially and in-line with its charitable aims, SMART CJS remains a going concern for the foreseeable future and has sufficient in reserves and enough liquidity in cash at bank to deal with gearing up or gearing down the organisation in the unlikely event of an unforeseen internal or external force making this necessary.

Principal risks and uncertainties

SMART CJS continues to be a focused and consolidated organisation and has invested in infrastructure and resourcing to ensure its sustainability and more effective operation to serve beneficiaries.

External risks of factors outside of the charity's control pose a threat to income, like changes to benefits and housing and also societal changes in attitudes towards donating to certain types of causes. Other risks are to do with Government (and therefore local authority) ability to continue to fund rough sleeper services having had much unplanned expenditure themselves due to the pandemic and cost of living crisis.

Plans for future periods

The issues of homelessness and rough sleeping continue to be among the big issues of our time to end and prevent. SMART CJS has seen growth in demand and this continues to increase because of factors such as the latest cost of living crisis. The priority for development is growth in rough sleeper and homeless provision in areas SMART CJS already operates in or areas adjacent to its current staff bases.

It is also looking at ways to develop new services based on supported accommodation services - like tenancy sustainment for complex or challenging tenants in the private rented or affordable social housing sectors. Looking forward, SMART CJS's ability to meet the needs of those it sets out to help will continue to be a priority.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 4th July 1997 and registered as a charity on 8th April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Memorandum and Articles of Association, were reviewed and updated in August 2017 and were later updated in 2019 reflecting BREXIT changes and to clarify that the charity is for the benefit of those in the UK.

Governance from the Board of Trustees

Since we last reported, two Trustees resigned and one new Trustee was recruited. The total number on the Board in 2023 is six. SMART continues to operate a rolling programme of recruitment to encourage a diverse Board, bringing a rich mix of cultures, approaches, skills and experience (some of it lived, directly and indirectly) to the charity.

Shortly after the period covered in these accounts Anita McCallum, Chief Executive Officer (CEO), decided after nearly 5 years' leading the charity, that it was the right time for her to leave to pursue new opportunities within the charitable sector. Anita's last day with the charity was 30 April 2023. The board voted unanimously to promote Deputy CEO Jen Robus into the role of CEO and we have been delighted with the leadership she has shown during this period of transition.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association and a more recent Terms of Reference being implemented, members of the Board may retire from office and/or shall be eligible for re-appointment or re-election at the AGM depending on length of service, up to a suggested maximum of 6 years.

It is recognised that the Board needs to reflect the community served, as far as is possible, and a rolling annual programme of Trustee recruitment was started in 2019. SMART CJS undertook a skills audit of Trustees, looked at what was needed by the organisation and recruited new Trustees in 2022

Organisational structure and decision making

SMART Criminal Justice Services has a Board of Trustees that meet quarterly and are responsible for the strategic direction and main policies of the charity. At present the Board has members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive along with the Senior Management Team. The Chief Executive is responsible for ensuring the charity delivers the services specified and that key performance indicators are met. The managers have responsibility for the day-to-day operational management of the Charity, individual supervision of the staff teams and ensuring the teams continue to develop their skills and working practices in line with best practice.

Induction and training of new trustees

All new trustees are fully aware of the purpose and work of the charity from preliminary discussions with a member of the Board of Trustees. Potential Trustees are invited to meet informally with existing Trustees prior to attending a meeting of the Board in an observer role. In addition, they will have received the SMART Trustee Application Pack and Induction Pack.

Any applications are signed, with the statement that the responsibilities are fully understood. The Induction process therefore starts some time before the new Trustee becomes a member of the Board of Trustees.

Subsequent induction/training is tailored to the individual depending on his/her expressed interest in any specific area of the charity's work and is not the same for any one person since many, for example, will already have met and had discussions with the Chair of the Board of Trustees, Chief Executive, other staff members, perhaps attended meetings with Mentors, worked closely with the charity etc. The process is under review regularly as improvements to governance practice and response to recommendations from representative bodies are always sought.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pay policy for senior staff

The Trustees consider the Board of Trustees and the Chief Executive and 2 members of the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration was paid in the year. Details of any Trustee expenses and related party transactions are disclosed in note to the accounts.

Trustees are required to disclose all relevant interests and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

The pay of the Chief Executive and Senior Management Team is reviewed annually and can be increased based on performance. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Related parties

In so far as is complementary to the charity's objectives, the charity is guided by both local and national policy.

Risk management

The Senior Management team regularly review risks and maintain a risk log, which is overseen by the Board of Trustees Governance Lead. The complete risk register is reviewed annually by the Board of Trustees and all serious risks are reviewed at every Board meeting. All identified risks have mitigating actions set against them.

In 2022/23 the board was alerted to a potential case of misuse of a company credit card and the case was referred to the CPS for review. The charity reviewed its petty cash and debit card policies and installed a software system to monitor expenditure. There was an instruction from Trustees that the charity should change auditors and that change of auditors has now taken place.

All governance areas, such as finance and insurance, health and safety, clinical and safeguarding are overseen by subcommittees which ensure internal control and minimisation of risk. Alongside this are quality assurance mechanisms, such as incident reporting, feedback mechanisms and practice standards. These elements allow for concerns and risks to be identified, investigated and key learning implemented across the organisation, ensuring a consistent quality in service delivery and continuous improvement culture.

In 2022/2023, risks were listed according to Charity Commission Statement of Recommended Practice (SORP) principles, analysing and logging risk according to key categories like strategy, financial, operations, reputation, people, legal et al.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03398982 (England and Wales)

Registered Charity number

1069087

Registered office

Salisbury House
Station Road
Cambridge
Cambridgeshire
CB1 2LA

**Report of the Trustees
for the Year Ended 31 March 2023**

Trustees

David Fergus Crombie
Adrian Davey (appointed 5.7.23)
Ralph Mark Dennison (resigned 28.4.22)
Kelly Louise Hawley (appointed 26.1.23) (resigned 2.11.23)
Sarah Ladbroke (resigned 7.7.23)
Keara O'Connor
Jono Poon (resigned 13.10.22)
Susan Helen Prytherch
Dr Fatima Sogiawalla (resigned 7.7.23)
Chantal Thomas (resigned 19.10.22)
Sallie Stanton (appointed 1.9.23)

Company Secretary

Jennifer Suzanne Robus

Auditors

George Hay Partnership LLP
Chartered Accountants
Statutory Auditor
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Smart Criminal Justice Services Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees 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 reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Report of the Trustees
for the Year Ended 31 March 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 December 2023 and signed on the board's behalf by:

Susan Helen Prytherch - Trustee

Report of the Independent Auditors to the Members of Smart Criminal Justice Services Ltd

Opinion

We have audited the financial statements of Smart Criminal Justice Services Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services Ltd

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Smart Criminal Justice Services Ltd

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance.
2. Key drivers for the remuneration policies, bonus levels and performance targets.
3. Appropriate use of and safeguarding of charity funds.
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to grant recognition and duration. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. We have also been made aware of an instance of fraudulent activity within the charity's credit card expenditure, which has highlighted misappropriation of assets in terms of fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include health & safety legislation and employment law.

Audit response to risks identified:

To address the risk of the potential misstatement of funding and grant income we, on a sample basis, reviewed cut-off, the charity's entitlement to the funds and its compliance with any terms or restrictions associated therewith.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Smart Criminal Justice Services Ltd**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Colin Airey FCCA (Senior Statutory Auditor)
for and on behalf of George Hay Partnership LLP
Chartered Accountants
Statutory Auditor
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

19 December 2023

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	6,203	6,203	56,643
Charitable activities	4				
Homelessness, substance misuse and domestic abuse		1,609,350	84,983	1,694,333	2,062,403
Earned & client income		38,709	-	38,709	53,590
Investment income	3	933	-	933	502
Other income		-	-	-	(2,864)
Total		<u>1,648,992</u>	<u>91,186</u>	<u>1,740,178</u>	<u>2,170,274</u>
EXPENDITURE ON					
Raising funds	5	1,253	-	1,253	536
Charitable activities	6				
Homelessness, substance misuse and domestic abuse		<u>1,991,526</u>	<u>91,186</u>	<u>2,082,712</u>	<u>2,191,332</u>
Total		<u>1,992,779</u>	<u>91,186</u>	<u>2,083,965</u>	<u>2,191,868</u>
NET INCOME/(EXPENDITURE)		(343,787)	-	(343,787)	(21,594)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,033,408	-	1,033,408	1,055,002
TOTAL FUNDS CARRIED FORWARD		<u><u>689,621</u></u>	<u><u>-</u></u>	<u><u>689,621</u></u>	<u><u>1,033,408</u></u>

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	12	120,913	-	120,913	148,564
Cash at bank and in hand		633,618	-	633,618	1,002,182
		<u>754,531</u>	<u>-</u>	<u>754,531</u>	<u>1,150,746</u>
CREDITORS					
Amounts falling due within one year	13	(64,910)	-	(64,910)	(102,338)
		<u>689,621</u>	<u>-</u>	<u>689,621</u>	<u>1,048,408</u>
NET CURRENT ASSETS					
		689,621	-	689,621	1,048,408
TOTAL ASSETS LESS CURRENT LIABILITIES		689,621	-	689,621	1,048,408
PROVISIONS FOR LIABILITIES	15	-	-	-	(15,000)
		<u>689,621</u>	<u>-</u>	<u>689,621</u>	<u>1,033,408</u>
NET ASSETS					
		689,621	-	689,621	1,033,408
FUNDS	16				
Unrestricted funds				689,621	1,033,408
TOTAL FUNDS				<u>689,621</u>	<u>1,033,408</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

Susan Helen Prytherch - Trustee

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(354,497)	(120,107)
Movement in dilapidation provision		(15,000)	-
Net cash used in operating activities		<u>(369,497)</u>	<u>(120,107)</u>
Cash flows from investing activities			
Interest received		<u>933</u>	<u>502</u>
Net cash provided by investing activities		<u>933</u>	<u>502</u>
Change in cash and cash equivalents in the reporting period		<u>(368,564)</u>	<u>(119,605)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,002,182</u>	<u>1,121,787</u>
Cash and cash equivalents at the end of the reporting period		<u><u>633,618</u></u>	<u><u>1,002,182</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(343,787)	(21,594)
Adjustments for:		
Depreciation charges	-	182
Interest received	(933)	(502)
Decrease/(increase) in debtors	27,651	(30,138)
Decrease in creditors	(37,428)	(68,055)
Net cash used in operations	<u>(354,497)</u>	<u>(120,107)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	1,002,182	(368,564)	633,618
	<u>1,002,182</u>	<u>(368,564)</u>	<u>633,618</u>
Total	<u>1,002,182</u>	<u>(368,564)</u>	<u>633,618</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Donations are recognised when the Charity has an entitlement to the donation, it is probable that the economic benefit will flow to the Charity and when it can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate.

Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Contract income is recognised when the Charity has entitlement, when any conditions of the contract have been met, it is probable the economic benefit will flow to the Charity and the amounts are measurable. If the Charity is not yet entitled, amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets costing £100 or more are capitalised.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 33.33% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activity.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	6,203	56,643
	<u> </u>	<u> </u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Investment Income	933	502
	<u>933</u>	<u>502</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Charitable Activities	1,694,333	2,062,403
Charitable Activities	38,709	53,590
	<u>1,733,042</u>	<u>2,115,993</u>

5. RAISING FUNDS**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Raising Funds	1,253	536
	<u>1,253</u>	<u>536</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Homelessness, substance misuse and domestic abuse	1,600,094	482,618	2,082,712
	<u>1,600,094</u>	<u>482,618</u>	<u>2,082,712</u>

7. SUPPORT COSTS

	Management £
Homelessness, substance misuse and domestic abuse	482,618
	<u>482,618</u>

Support costs, included in the above, are as follows:

	31.3.23	31.3.22
	Homelessness, substance misuse and domestic abuse £	Total activities £
Wages	202,697	164,790
Telephone	20,951	23,706
Postage and stationery	7,349	4,708
Audit and Accountancy fees	43,653	40,565
Promotion	10,964	849
Recruitment	7,349	11,902
Premises	84,838	173,701
	<u>377,801</u>	<u>420,221</u>
Carried forward	377,801	420,221

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. SUPPORT COSTS - continued

	31.3.23 Homelessness, substance misuse and domestic abuse £	31.3.22 Total activities £
Brought forward	377,801	420,221
Equipment Hire	12,897	12,510
Computer Expenses	46,160	46,508
Other (incl Covid-19 expenses)	2,847	2,033
Legal and Professional	42,913	144,508
Depreciation of tangible and heritage assets	-	182
	<u>482,618</u>	<u>625,962</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	1,438,245	1,407,986
Social security costs	116,780	113,905
Other pension costs	56,759	56,613
	<u>1,611,784</u>	<u>1,578,504</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Chief executive	1	1
Management and administration	10	10
Client-facing staff	53	55
	<u>64</u>	<u>66</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total amount of employee benefits received by the key management personnel is £202,697 (2022: £176,636). The Charity considers its key management personnel comprise the Board of Trustees, the Chief Executive and the Senior Management Team.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	56,643	56,643
Charitable activities			
Homelessness, substance misuse and domestic abuse	1,967,597	94,806	2,062,403
Earned & client income	53,590	-	53,590
Investment income	502	-	502
Other income	(2,864)	-	(2,864)
Total	<u>2,018,825</u>	<u>151,449</u>	<u>2,170,274</u>
EXPENDITURE ON			
Raising funds	536	-	536
Charitable activities			
Homelessness, substance misuse and domestic abuse	<u>2,039,033</u>	<u>152,299</u>	<u>2,191,332</u>
Total	<u>2,039,569</u>	<u>152,299</u>	<u>2,191,868</u>
NET INCOME/(EXPENDITURE)	(20,744)	(850)	(21,594)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,054,152	850	1,055,002
TOTAL FUNDS CARRIED FORWARD	<u><u>1,033,408</u></u>	<u><u>-</u></u>	<u><u>1,033,408</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	<u>64,977</u>
DEPRECIATION	
At 1 April 2022 and 31 March 2023	<u>64,977</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>-</u></u>
At 31 March 2022	<u><u>-</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	93,102	100,142
Other debtors	-	1,384
Prepayments and accrued income	27,811	47,038
	<u>120,913</u>	<u>148,564</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	15,123	18,215
Social security and other taxes	23,094	33,049
Other creditors	11,766	6,592
Accruals and deferred income	14,927	44,482
	<u>64,910</u>	<u>102,338</u>

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totalling £11,592 (2022: £6,592) were payable to the fund at the balance sheet date and are included in other creditors.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	-	12,800
Between one and five years	-	33,067
	<u>-</u>	<u>45,867</u>

15. PROVISIONS FOR LIABILITIES

	31.3.23	31.3.22
	£	£
Provisions	-	15,000
	<u>-</u>	<u>15,000</u>

The provision in relation to dilapidations of a leased property was released during the year as the lease was terminated and related costs fell due.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,033,408	(343,787)	689,621
TOTAL FUNDS	<u>1,033,408</u>	<u>(343,787)</u>	<u>689,621</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,648,992	(1,992,779)	(343,787)
Restricted funds			
Prebend Centre Grants	83,475	(83,475)	-
Donations - Bedford	299	(299)	-
Donations - Smart Howard House	244	(244)	-
Support Services	69	(69)	-
Norman Russel House	3,599	(3,599)	-
Milton Keynes - Drayton Road	3,500	(3,500)	-
	<u>91,186</u>	<u>(91,186)</u>	<u>-</u>
TOTAL FUNDS	<u>1,740,178</u>	<u>(2,083,965)</u>	<u>(343,787)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,054,152	(20,744)	1,033,408
Restricted funds			
OXPAT	850	(850)	-
TOTAL FUNDS	<u>1,055,002</u>	<u>(21,594)</u>	<u>1,033,408</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,018,825	(2,039,569)	(20,744)
Restricted funds			
OXPAT	4,823	(5,673)	(850)
Prebend Centre Grants	5,000	(5,000)	-
Donations - Bedford	715	(715)	-
Donations - Milton Keynes	2,200	(2,200)	-
Donations - Prebend Centre	46,470	(46,470)	-
Donations - Smart Howard House	1,025	(1,025)	-
Winter Transformation Fund	84,983	(84,983)	-
Support Services	6,142	(6,142)	-
Norman Russel House	91	(91)	-
	<u>151,449</u>	<u>(152,299)</u>	<u>(850)</u>
TOTAL FUNDS	<u>2,170,274</u>	<u>(2,191,868)</u>	<u>(21,594)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,054,152	(364,531)	689,621
Restricted funds			
OXPAT	850	(850)	-
TOTAL FUNDS	<u>1,055,002</u>	<u>(365,381)</u>	<u>689,621</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,667,817	(4,032,348)	(364,531)
Restricted funds			
OXPAT	4,823	(5,673)	(850)
Prebend Centre Grants	88,475	(88,475)	-
Donations - Bedford	1,014	(1,014)	-
Donations - Milton Keynes	2,200	(2,200)	-
Donations - Prebend Centre	46,470	(46,470)	-
Donations - Smart Howard House	1,269	(1,269)	-
Winter Transformation Fund	84,983	(84,983)	-
Support Services	6,211	(6,211)	-
Norman Russel House	3,690	(3,690)	-
Milton Keynes - Drayton Road	3,500	(3,500)	-
	<u>242,635</u>	<u>(243,485)</u>	<u>(850)</u>
TOTAL FUNDS	<u><u>3,910,452</u></u>	<u><u>(4,275,833)</u></u>	<u><u>(365,381)</u></u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,203	56,643
Investment income		
Investment Income	933	502
Charitable activities		
Charitable Activities	1,733,042	2,115,993
Other income		
Other Incoming Resources	-	(2,864)
Total incoming resources	<u>1,740,178</u>	<u>2,170,274</u>
EXPENDITURE		
Raising donations and legacies		
Raising Funds	1,253	536
Charitable activities		
Wages	1,235,548	1,243,196
Social security	116,780	113,905
Pensions	56,759	56,613
Insurance	9,747	18,382
Sundries	136,274	133,274
Subcontractor costs	32,532	-
Fraudulent activity	12,454	-
	<u>1,600,094</u>	<u>1,565,370</u>
Support costs		
Management		
Wages	202,697	164,790
Telephone	20,951	23,706
Postage and stationery	7,349	4,708
Audit and Accountancy fees	43,653	40,565
Promotion	10,964	849
Recruitment	7,349	11,902
Premises	84,838	173,701
Equipment Hire	12,897	12,510
Computer Expenses	46,160	46,508
Other (incl Covid-19 expenses)	2,847	2,033
Legal and Professional	42,913	144,508
Fixtures and fittings	-	182
	<u>482,618</u>	<u>625,962</u>
Total resources expended	<u>2,083,965</u>	<u>2,191,868</u>
Net expenditure	<u><u>(343,787)</u></u>	<u><u>(21,594)</u></u>

Accounts

Registered number: 03398982
Charity number: 1069087

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

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SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	Chantal Thomas, Chair David Rawcliffe (resigned 8 October 2021) Fergus Crombie Ralph Dennison (resigned 28 April 2022) Sarah Ladbroke Jono Poon Dr Fatima Sogiawalla Keara O'Connor (appointed 8 October 2021) Sue Prytherch (appointed 20 January 2022)
Company registered number	03398982
Charity registered number	1069087
Registered office	Salisbury House Station Road Cambridge CB1 2LA
Company secretary	Anita McCallum
Chief executive officer	Anita McCallum
Independent auditors	Peters Elworthy & Moore Chartered Accountants Statutory Auditors Salisbury House Station Road Cambridge CB1 2LA
Bankers	The Co-operative Bank Plc 6 Olympic Court Mountford Street Salford M5 2QP

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

CHIEF EXECUTIVE OFFICER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The CEO presents her statement for the year.

REVIEW OF THE YEAR & A LOOK TO THE FUTURE

The latest year of operation is one that SMART CJS is proud of, having invested significantly in our resourcing, infrastructure and beneficiary services with the surplus created during 2020/21 (the first surplus registered for the charity in five years). It does mean that, in these latest accounts, the charity is showing a small deficit for 2021/22, but this is tempered by the knowledge that we have strengthened our organisational resilience and performance by:

- improving the experience of our Service Users
- increasing our staff base, numbers employed and therefore our capacity
- investing in our people with key items like a state-of-the-art Learning & Management system.

With four main projects over four locations in operation in 2021, this resulted in us helping nearly 750 people, with three new services also opened and nearly £3m raised to support this vital work.

Dramatic Changes to Services

Such a lot of change has happened for people using our services over the last two years – for the better. I gave an overview of our Rogers Court service to Bedford Borough Council's Housing Committee in November 2021. I reminded them of the rough sleeper provision in 2018 and I said back then:

“We were looking at shared airspace, we were looking at big halls, we were looking at camp beds, and that was what rough sleeper provision was. We have moved on leaps and bounds; it's just taken a pandemic and a change in government policy to see this happen.”

We now see flagship facilities like Rogers Court, Bedford and Norman Russell House, Milton Keynes as the norm, quite rightly, and we'd like the investment and better living arrangements to continue. To make it happen, we will work closely with local authorities and with housing associations and property management companies that share our values and person-centred ethos. We need to recognise that making the transition from rough sleeping straight to independent private rented, affordable social housing or other specialist accommodation is too big a change to successfully make all in one go.

And that is where SMART comes in - to support tenancies and support people in accommodation who have previously been rough sleeping and may have very complex and challenging health, mental health and behavioural needs. With statutory services, run by Councils and the NHS, under pressure, a well-run and caring charity can help augment this provision and deliver wrap around support for individuals to get back on their feet again.

New Supported Accommodation Services

We worked proactively with local authorities to design and deliver services providing longer term solutions and structured support to those finding themselves homeless and those experiencing rough sleeping. This resulted in the opening of Norman Russell House, Milton Keynes in May 2021; a partnership providing supported accommodation for 13 individuals, funded by the local council via central government. And with a similar funding route in Bedford, Rogers Court, a purpose-renovated building comprising 20 units was opened in August 2021, providing semi-independent, supported living for those previously experiencing rough sleeping.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

CHIEF EXECUTIVE OFFICER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

The SMART Prebend Centre

I am delighted that we were able to partially open the SMART Prebend Centre again in February 2022 to provide warm meals for those that need them as well as an opportunity for people to feel less isolated. To date around 40 people per day are benefiting from this service. It's often the case that although foodbanks are serving many well in the community, some people do not have cooking facilities and need a ready-made meal alternative.

Rough Sleeper Support and Outreach Services

The emergency accommodation support has continued throughout 2021/22 via a hotel as well as proactive outreach in the field to identify individuals sleeping rough.

The Future

Our ambitions remain for the SMART Prebend Centre to fully reopen again to provide a range of day support; particularly prevention services and signposting to partners to support our service users with issues like debt management, access to health and mental health services and routes to employment, training and education. This service relies on donations and the support of the community to operate.

2022 will see the opening of other new services, building on our firm foundations in Bedford and Milton Keynes. This is something to be excited about and very timely, given the increasing economic and wellbeing issues and a bigger demand from those needing our support.

Thank you to everyone - helping others to help themselves

In summary, SMART CJS has survived and thrived during year two of the pandemic as we emerge into a new reality called the "cost of living crisis".

Supporters kept donating money, items of clothing and essential food supplies, as well as their time as volunteers. This included individuals, faith groups, schools, corporates and grant-giving organisations locally and nationally. Thank you so much to everyone for the support, those superhuman efforts and also the amazing amount of compassion demonstrated through your actions.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the company for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

SMART is established for the promotion of charitable purposes within the UK; for:

- the advancement of education;
- the protection of health;
- the relief of poverty, sickness and distress;
- the reduction of substance related harm to the individual and the wider community;
- the relief of homelessness;
- to carry on for the benefit of the community the business of providing housing and any associated amenities for persons in necessitous circumstance upon terms appropriate to their means.

This is achieved by:

- Providing a range of services to support and promote recovery.
- Working closely with a range of partners to ensure holistic needs of the client are met throughout the term of engagement.
- Developing projects with Service Users and for Service Users.
- Promoting recovery through access to volunteering, education, training and employment.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

On the 1st April 2021, SMART CJS experienced the start of the second year of living with COVID-19 and all that meant in terms of the:

- Inability to fully utilize all office, service delivery and residential space (like the SMART Prebend Centre, Bedford and Howard House, Oxford) because of ventilation, social distancing and residential care isolation requirements.
- Variable availability of staff and/or volunteers to run services 24/7 due to them having COVID and/or isolating because of COVID.
- Uncertainty over direct fundraising using events and/or fundraising via supporters at external events which were not running as usual.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Despite this, our services in Bedford, Oxford and Milton Keynes remained open throughout, 24 hours a day and seven days a week, supporting those aged 18 and over needing emergency, temporary, supported accommodation and detox/rehab residential care. We proved once again, that we were able to adapt rapidly, particularly with new statutory funding streams and models emerging for rough sleeper support services.

Governance from the Board of Trustees

Since we last reported, two Trustees resigned and two new Trustees were recruited, bringing the total number to seven on the Board in 2022. SMART continues to operate a rolling programme of recruitment to encourage a diverse Board, bringing a rich mix of cultures, approaches, skills and experience (some of it lived, directly and indirectly) to the charity.

Impact of COVID-19 & Cost of Living Crisis

Although year two of COVID-19 brought its share of challenges for staff, volunteers and commissioners, it is still the case that a proportion of those who had experienced rough sleeping have had positive outcomes – and much faster than usual. With the additional support afforded them through the emergency in hotel-based accommodation, and new supported accommodation services, many have reduced or eliminated substance misuse from their lives and have an optimistic outlook and prospects for health, housing, employment, education or training as a result.

SMART CJS remains ideally placed to work closely with commissioners and local communities to support those who are most vulnerable and who find themselves with changing circumstances. This could be as a result of the pandemic and the more recently documented *cost of living crisis. Demand for SMART CJS and its services and approach will not lessen. It is needed more than ever.

*The 'cost of living crisis' means a fall in 'real' disposable incomes (that is, adjusted for inflation and after taxes and benefits) that the UK has experienced since late 2021. It is being caused predominantly by high inflation outstripping wage and benefit increases.

Strategy 2022 - 2025

Helping more people to help themselves: our aspiration in 2022 - 2025 is to treble the number of people we help (from c.700 to 2100 per annum). We will do this by:

- Offering high quality services
- Preventing and addressing homelessness
- Investing in the future
- Being sustainably funded

And these priorities will all be underpinned by our approach to people and:

- Ensuring staffing levels are sufficient and that our people are well trained, fairly paid, supported and feel valued
- Encourage those who use our services to be involved in shaping them.

The current cost of living crisis will undoubtedly increase demand for SMART's services as the need for support increases from our present Service Users and those who will join this group – like those with no recourse to public funds.

We know that the prevention agenda for rough sleeping and homelessness will come to the fore even more. And one of our own aims as a charity and the government's revised approach to homelessness and rough sleeping – will mean the increased need for items like debt management/financial advice services more accessible within SMART CJS services and the need for investment in this area.

SMART CRIMINAL JUSTICE SERVICES (A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The loss of income through SMART Howard House closure is already partially being made up by the opening of a new service in Milton Keynes in May 2022 and the likely wins of new business by the end of 2022, and grant applications.

Existing services will continue to be delivered with quality top of mind as well as new types of services:

- Partnering with others from housing sector and/or delivering tenancy sustainment directly are the future ambitions
- Running Social Enterprise/Community Interest Company and/or property directly as a social landlord.

Overall, financially and in-line with its charitable aims, SMART CJS remains a going concern for the foreseeable future and has sufficient in reserves (£400K+) and enough liquidity in cash at bank to deal with gearing up or gearing down the organisation in the unlikely event of an unforeseen internal or external force making this necessary.

REVIEW OF ACTIVITIES

According to the national homeless charity, Crisis:

- The average age of death for people experiencing homelessness is 46 for men and 42 for women (about half the longevity expected for men and women who have not experienced homelessness).
- People sleeping on the street are almost 17 times more likely to have been victims of violence, with more than one in three people sleeping rough have been deliberately hit or kicked or experienced some other form of violence whilst homeless.
- Homeless people are over nine times more likely to take their own life than the general population.

The Crisis Homeless Monitor 2022 reports that some of the reasons for homelessness are: *"People losing accommodation provided by family or friends, or homeless due to relationship breakdown or domestic abuse account for just over half of all applications in 2020/21 (53%)."*

What SMART CJS is seeing is a local and regional reflection of these trends in homelessness in Bedfordshire, Buckinghamshire and Milton Keynes. Recording the overall performance achieved in 2021 is SMART CJS's annual Impact Report. This publication has been key to showcasing services, documenting case studies and providing a tangible demonstration of the positive and wide effects of SMART CJS services and its people:

In 2021/22, the two main types of service that SMART CJS provided were **Homeless & Rough Sleeper Services and Substance Misuse Disorder Services**. We directly helped a significant number of people across Wokingham (until end April 2021), Oxford (until end April 2022), Bedford and Milton Keynes with substance misuse and homelessness. Many more individuals continued to be helped with access to our online resources, email support and sign-posting to partner services.

In summary - 740 people were helped, including over 260 people housed with £2.7 million raised to support our services which, up until end April 2021, consisted of four projects across four locations. It was also a year in which two new supported accommodation services were opened along with one winter rough sleeper service.

1. Homeless & Rough Sleeper Services

SMART CJS operates Homeless Services across Bedford and Milton Keynes. Overall, 567 people accessed our homelessness services and 260 were supported to move into accommodation as a result. A high proportion needed closer support to access community drugs and alcohol services, mental health services and welfare and benefits advice. Many also were helped to register with a GP to ensure that any physical health issues were addressed and monitored in a regular and timely way.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

i) Bedford

Rogers Court: As already reported, a new supported accommodation service in Bedford opened in August 2021 with 20 self-contained flats for people who have previously experienced rough sleeping with additional support needs. Three flats are available for couples, and one is accessible for wheelchair users. Staff provide 24/7 support to residents to identify and work towards their lifestyle goals. This might include support from other services such as mental health, working towards volunteering, employment or training, or developing 'living' skills (e.g. budgeting, cooking, cleaning, money management). This innovative project featured in BBC's Look East as a model example of how such services should be invested in by all councils:

The Mayor of Bedford continues to support the work that SMART CJS does and said in connection with the opening of Rogers Court:

"We have worked proactively with SMART and other partners to find innovative ways to provide support, and help people make long term improvements in their lives and benefit from this care and support to become independent." Dave Hodgson, Mayor of Bedford, 2021

SMART Prebend Centre: the homeless day centre has been closed since March 2020 as it was not suitable for use during the pandemic and did not comply with COVID restrictions for social distancing, gathering of groups and individual washing facilities. However, this has allowed significant repairs and maintenance to be carried out and the centre re-opened again in February 2022 to provide a lunchtime hot meal service, serving up to 40 people per day.

Rough Sleeper Initiative (RSI) – this comprised a team of caseworkers supporting people to move from rough sleeping into accommodation, with ongoing help to sustain accommodation. This might be emergency provision in a hotel or other types of dispersed accommodation.

SMART's Floating Support Service in Bedford offers ongoing help when residents 'move on' from emergency accommodation, to maintain their independent accommodation and achieve their goals. Staff may help to set up bills, source furniture, assist with budgeting, amongst other supportive services. Support continues for as long as the resident needs, the aim being that, over time, the person will feel more confident and able to stay in their home long term and manage all areas of their life in a way they are happy with.

ii) Milton Keynes

2021 was a year of enormous change for SMART's services in Milton Keynes. The Outreach Team worked with 19 people who were rough sleeping between January and September 2021. For six of them, this resulted in moving into our emergency accommodation, ensuring a safe place to stay and address some of the issues that may have led to their rough sleeping. For those not wishing to accept the offer of accommodation, the team provided regular human contact, welfare checks and support to maintain their safety and dignity. Having delivered outstanding outcomes over the past four years, reducing the number of rough sleepers from 32 to 13, the rough sleeper service was passed to Milton Keynes Council.

Norman Russell House - The most exciting change to Milton Keynes services during 2021 was the opening of Norman Russell House (NRH) in May. This 13-bed service offers supported accommodation for up to two years and is already transforming lives. The team is on site 24/7, providing holistic, person-centered support. Residents typically have experienced long or repeat episodes of homelessness and rough sleeping and have a range of additional support needs, such as poor mental health and problematic substance use. Partner services, including ARC and CNWL NHS offer support onsite to address these, alongside the SMART CJS team that work with them to set and achieve their goals and develop living skills.

Of the residents we support, nearly two thirds have a mental health diagnosis and over a half also experience addiction issues and need support with this as well as problematic physical health.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

To support the residents more fully at NRH, SMART CJS self-funded a Well-being Co-ordinator post. This means that there is a range of activities on offer at this location ranging including quiz nights, bingo sessions, games, sports, cooking classes and art groups. A local gym has also donated complimentary memberships to residents so that they can go to sessions and continue to improve their health and well-being.

2. Regulated Substance Misuse Disorder Service

i) SMART Howard House, Oxford - Residential Detoxification Service

Howard House was first thought about by SMART CJS Founder, Phil Skillen, and his Probation Officer, Mike Howard. Howard House was conceived at a time when SMART CJS worked much more closely with the Police in custody units. The model was developed out of a need to offer longer and more effective support to those with entrenched addiction to drugs and/or alcohol. Darren Worthington, Phil Skillen's successor as CEO, then took the baton and had the vision and the persistence to see that vision come to fruition after many obstacles. He always wanted SMART to have a residential resource of its own. Initially, it was to have been in Banbury, then a separate programme within the Ley Community, eventually it finished up on the Iffley Road.

Persistence paid off and eventually resulted in Howard House - a unique, publicly funded, 10-bed residential drug and alcohol detoxification service for residents of Oxfordshire, with referrals latterly coming through Community Substance Misuse Provider, Turning Point. The service was funded by Oxfordshire County Council between 2011 and 2022.

Over the years, we are grateful to the financial support of OxPAT (Oxford Poverty Action) as well as church groups (particularly St Andrew's Parish Church, Old Headington) that have provided funding for activities and items which contribute to skills and help build confidence and self-esteem. Individuals would stay for 12-14 weeks to complete a medically supported detoxification. During this time, they received support, motivation and guidance from dedicated workers, therapists, & medical professionals.

It was set up in this way as it is felt that experiencing a longer detox was more effective, preventing a so-called "revolving door" effect for those with severe substance misuse issues. A key component to the success of the project was the hybrid element (combining medical detoxification with intensive psychosocial interventions in one stage) allowing the service user a chance to address behaviours and establish a new way forward - 83% of residents in 2020 left with a planned and successful discharge.

The true impact and effect of Howard House's existence is immeasurable. Of the 488 people that passed through its doors a whole range of outcomes have resulted including:

- Going onto further rehabilitation programmes outside of Oxfordshire
- Gaining employment, education or training
- Going back to Howard House to work or volunteer.

Some of the specific feedback from residents collected in 2021 quantifies the positive benefits of the 14-week programme from their perspectives:

- 70% - Said their stay supported them to a full recovery from drugs and/or alcohol addiction
- 69% - Reported that the stay had improved their overall quality of life
- 69% - Noticed an improvement in their mental health
- 53% - Had seen an improvement in their physical health
- 30% - Stated that being at Howard House had improved their employment and education opportunities
- 23% - Said it had given them access to volunteering opportunities
- 23% - Had experienced an improvement in their housing situation

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

The service closed its doors in April 2022. We were deeply saddened, but at the same time overspilling with pride to have run Oxford's unique residential drugs and alcohol detoxification service successfully for 11 years and helped nearly 500 people during that time.

Howard House has been held in the highest esteem and will be sorely missed by our charity and the hundreds of residents, volunteers and outstanding staff that have been a part of this very special project.

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

The Trustees have examined the Charity's reserve requirements in the light of the main risks to the organisation and set this at 2-3 months' operating costs (including major liabilities) - a sum of just over £400K.

SURPLUS

This year has seen an overall deficit of £22K for the charity.

Net assets have decreased from £1,055,002 to £1,033,408.

It has free reserves of £1,033,408 (being unrestricted funds as there are no tangible assets to take into account).

PRINCIPAL FUNDING

SMART's primary funding is from Local Authorities – either from tendered services or grant awarded services. From Oxfordshire County Council, Bedford Borough Council and Milton Keynes City Council – this amounted to almost £2 million in this latest financial year.

Although voluntary income makes up less than 5% of SMART CJS income, it has sought to strengthen its financial position during 2021/22 through one-off grant-giving organisation applications. Voluntary income has made up a smaller proportion of any other income that SMART CJS earned in 2021/22 and the organisation has sought to strengthen this approach in the next financial year by employing a dedicated Grants Officer.

With community fundraising through events now more possible post-pandemic, SMART CJS is planning more activities and events to raise significant sums e.g. through a sponsored Sleepout in September 2022.

INVESTMENTS POLICY

Aside from retaining a prudent amount in reserves each year, amounting to 3 months' operating costs, most of the charity's funds are to be spent in the short term so there are few funds available for long term investment. The policy for the investment opportunities is currently under review, particularly in the light of COVID-19.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT CONSTITUTION

The organisation is a charitable company limited by guarantee, incorporated on 4th July 1997 and registered as a charity on 8th April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Memorandum and Articles of Association, were reviewed and updated in August 2017 and were later updated in 2019 reflecting BREXIT changes and to clarify that the charity is for the benefit of those in the UK.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association and a more recent Terms of Reference being implemented, members of the Board may retire from office and/or shall be eligible for re-appointment or re-election at the AGM depending on length of service, up to a suggested maximum of 6 years.

It is recognised that the Board needs to reflect the community served, as far as is possible, and a rolling annual programme of Trustee recruitment was started in 2019. SMART CJS undertook a skills audit of Trustees, looked at what was needed by the organisation and advertised for new Trustees in September 2019 and in the following year. It was successful in recruiting two new individuals in October 2021.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All new trustees are fully aware of the purpose and work of the charity from preliminary discussions with a member of the Board of Trustees. Potential Trustees are invited to meet informally with existing Trustees prior to attending a meeting of the Board in an observer role. In addition, they will have received the SMART Trustee Application Pack and Induction Pack.

Any applications are signed, with the statement that the responsibilities are fully understood. The Induction process therefore starts some time before the new Trustee becomes a member of the Board of Trustees.

Subsequent induction/training is tailored to the individual depending on his/her expressed interest in any specific area of the charity's work and is not the same for any one person since many, for example, will already have met and had discussions with the Chair of the Board of Trustees, Chief Executive, other staff members, perhaps attended meetings with Mentors, worked closely with the charity etc. The process is under review regularly as improvements to governance practice and response to recommendations from representative bodies are always sought.

PAY POLICY FOR SENIOR STAFF

The Trustees consider the Board of Trustees and the Chief Executive and 3 members of the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of any Trustee expenses and related party transactions are disclosed in note to the accounts.

Trustees are required to disclose all relevant interests and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

The pay of the Chief Executive and Senior Management Team is reviewed annually and can be increased based on performance. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

ORGANISATIONAL STRUCTURE AND DECISION MAKING

SMART Criminal Justice Services has a Board of Trustees that meet quarterly and are responsible for the strategic direction and main policies of the charity. At present the Board has members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive along with the Senior Management Team. The Chief Executive is responsible for ensuring the charity delivers the services specified and that key performance indicators are met. The managers have responsibility for the day-to-day operational management of the Charity, individual supervision of the staff teams and ensuring the teams continue to develop their skills and working practices in line with best practice.

RELATED PARTY RELATIONSHIPS

In so far as is complementary to the charity's objectives, the charity is guided by both local and national policy.

RISK MANAGEMENT

The Senior Management team regularly review risks and maintain a risk log, which is overseen by the Board of Trustees Governance Lead. The complete risk register is reviewed annually by the Board of Trustees and all serious risks are reviewed at every Board meeting. All identified risks have mitigating actions set against them.

All governance areas, such as finance and insurance, health and safety, clinical and safeguarding are overseen by subcommittees which ensure internal control and minimisation of risk. Alongside this are quality assurance mechanisms, such as incident reporting, feedback mechanisms and practice standards. These elements allow for concerns and risks to be identified, investigated and key learning implemented across the organisation, ensuring a consistent quality in service delivery and continuous improvement culture.

In 2021/22, risks were listed according to Charity Commission Statement of Recommended Practice (SORP) principles, analysing and logging risk according to key categories like strategy, financial, operations, reputation, people, legal et al..

Principal risks and uncertainties

SMART CJS continues to be a focused and consolidated organisation and has invested in infrastructure and resourcing to ensure its sustainability and more effective operation to serve beneficiaries. The loss of the SMART Howard Service in April 2022 means that SMART CJS is no longer operating in this regulated substance misuse sector and will instead focus on expanding its homelessness and rough sleeper support services.

External risks of factors outside of the charity's control pose a threat to income, like changes to benefits and housing and also societal changes in attitudes towards donating to certain types of causes. Other risks are to do with Government (and therefore local authority) ability to continue to fund rough sleeper services having had much unplanned expenditure themselves due to the pandemic and cost of living crisis.

PLANS FOR FUTURE PERIODS

The issues of homelessness and rough sleeping continue to be among the big issues of our time to end and prevent. SMART CJS has seen growth in demand and this continues to increase because of factors such as the latest cost of living crisis. The priority for development is growth in rough sleeper and homeless provision in areas SMART CJS already operates in or areas adjacent to its current staff bases.

It is also looking at ways to develop new services based on supported accommodation services – like tenancy sustainment for complex or challenging tenants in the private rented or affordable social housing sectors.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Looking forward, SMART CJS's ability to meet the needs of those it sets out to help will continue to be a priority e.g. fully opening the SMART Prebend Centre in Bedford as well as implementing the strategy outlined in pages 7- 8.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of SMART Criminal Justice Services for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Chantal Thomas
Chair

Date: 17 October 2022

SMART CRIMINAL JUSTICE SERVICES
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES

OPINION

We have audited the financial statements of SMART Criminal Justice Services (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

SMART CRIMINAL JUSTICE SERVICES
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006, Charities Act 2011 and taxation legislation, as well as those laws and regulations relating to the Charity's operations such as data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

To address the risk of fraud through management bias and override of controls, we;

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- we evaluated the assumptions and judgements used by management within significant accounting estimates and assessed whether these indicated evidence of management bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

Michael Hewett

Michael Hewett (Senior Statutory Auditor)

for and on behalf of

Peters Elworthy & Moore

Chartered Accountants

Statutory Auditors

Salisbury House

Station Road

Cambridge

CB1 2LA

Date: 21 October 2022

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	2	-	56,643	56,643	178,165
Charitable activities	3	2,021,187	94,806	2,115,993	2,435,270
Investments	4	502	-	502	1,776
Other income	5	(2,864)	-	(2,864)	43,083
TOTAL INCOME		2,018,825	151,449	2,170,274	2,658,294
EXPENDITURE ON:					
Raising funds	6	536	-	536	-
Charitable activities	7	2,039,033	152,299	2,191,332	2,335,378
TOTAL EXPENDITURE		2,039,569	152,299	2,191,868	2,335,378
NET EXPENDITURE/ INCOME FOR THE YEAR		(20,744)	(850)	(21,594)	322,916
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,054,152	850	1,055,002	732,086
Net movement in funds		(20,744)	(850)	(21,594)	322,916
TOTAL FUNDS CARRIED FORWARD		1,033,408	-	1,033,408	1,055,002

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 37 form part of these financial statements.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03398982

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	-	182
		-	182
CURRENT ASSETS			
Debtors	11	148,564	113,426
Cash at bank and in hand		1,002,182	1,121,787
		1,150,746	1,235,213
Creditors: amounts falling due within one year	12	(102,338)	(165,393)
NET CURRENT ASSETS		1,048,408	1,069,820
TOTAL ASSETS LESS CURRENT LIABILITIES		1,048,408	1,070,002
Provisions for liabilities		(15,000)	(15,000)
TOTAL NET ASSETS		1,033,408	1,055,002
CHARITY FUNDS			
Restricted funds	14	-	850
Unrestricted funds	14	1,033,408	1,054,152
TOTAL FUNDS		1,033,408	1,055,002

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Chantal Thomas
Chair
Date: 17 October 2022

The notes on pages 21 to 37 form part of these financial statements.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	16	(120,107)	331,428
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interests and rents from investments		502	1,776
NET CASH PROVIDED BY INVESTING ACTIVITIES		502	1,776
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		(119,605)	333,204
Cash and cash equivalents at the beginning of the year		1,121,787	788,583
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	17	1,002,182	1,121,787

The notes on pages 21 to 37 form part of these financial statements

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition October 2019 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SMART Criminal Justice Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 COMPANY STATUS

The Company is a company limited by guarantee. The members of the Company are the Trustees names on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.3 GOING CONCERN

The senior team and its financial advisors have prepared budgets and forecasts up until September 2023 which take into account the anticipated additions to income from commissioned services in Bedford and Milton Keynes. Future giving from individuals, groups, corporate sponsors and grant giving organisations is difficult to forecast because of the challenges involved in predicting external factors like the cost of living and costs of businesses – both are rising at the time of writing.

It is also the case that local authorities may review spending on the areas of rough sleeping and homelessness in line with any spending restrictions imposed by Government; again the level and likelihood that this will happen is difficult to predict and plan for.

The certainty is that the charity has sufficient cash at bank, reserves and assets to trade into 2024.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (CONTINUED)

1.4 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has an entitlement to the donation, it is probable that the economic benefit will flow to the Charity and when it can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Contract income is recognised when the Charity has entitlement, when any conditions of the contract have been met, it is probable the economic benefit will flow to the Charity and the amounts are measurable. If the Charity is not yet entitled, amounts are deferred.

Investment income is mainly attributable to rental income and is recognised over the period to which the income relates.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (CONTINUED)

1.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

1.6 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 33.33% straight line
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SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (CONTINUED)

1.8 OPERATING LEASES

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 LIABILITIES AND PROVISIONS

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	56,643	56,643	103,165
Legacies	-	-	-	75,000
	<u>-</u>	<u>56,643</u>	<u>56,643</u>	<u>178,165</u>
TOTAL 2021	<u>75,000</u>	<u>103,165</u>	<u>178,165</u>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Homelessness, substance misuse and domestic abuse	1,967,597	94,806	2,062,403	2,393,421
Earned and client income	53,590	-	53,590	41,849
	<u>2,021,187</u>	<u>94,806</u>	<u>2,115,993</u>	<u>2,435,270</u>
TOTAL 2021	<u>2,361,521</u>	<u>73,749</u>	<u>2,435,270</u>	

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	502	502	1,776
	<u>502</u>	<u>502</u>	<u>1,776</u>
	<u>1,776</u>	<u>1,776</u>	
TOTAL 2021			

5. OTHER INCOMING RESOURCES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other COVID related income	(2,864)	-	(2,864)	29,981
Government grants	-	-	-	13,102
	<u>(2,864)</u>	<u>-</u>	<u>(2,864)</u>	<u>43,083</u>
	<u>34,894</u>	<u>8,189</u>	<u>43,083</u>	
TOTAL 2021				

Included in Government grants are amounts receivable under the Coronavirus Job Retention Scheme (CJRS) of £NIL (2021: £9,724) to cover salaries of furloughed staff.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. COSTS OF RAISING FUNDS

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising expenses	536	536	-

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Homelessness, substance misuse and domestic abuse	1,565,370	625,962	2,191,332	2,335,378
TOTAL 2021	1,724,770	610,608	2,335,378	

In 2021 the expenditure was made up of £2,152,933 unrestricted expenditure and £182,445 restricted expenditure.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Total funds 2022 £	Total funds 2021 £
Staff costs	1,318,545	1,439,098
Casual staff costs	95,169	41,741
Training	9,951	9,433
Travel and other staff costs	30,282	25,687
Client welfare	90,594	189,843
Insurance	18,382	15,638
Other	2,447	3,330
	1,565,370	1,724,770

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Staff costs	164,790	148,833
Promotion costs	849	627
Recruitment	11,902	3,730
Audit and accountancy fees	40,565	40,952
Premises	173,701	240,599
Telephone and internet	23,706	27,210
Legal and professional	144,508	86,415
Depreciation	182	570
Postage, stationery and printing	4,708	7,443
Equipment hire	12,510	753
Computer expenses	46,508	34,675
Other (including COVID-19 expenses)	2,033	18,801
	625,962	610,608

During the year ended 31 March 2022, the Charity incurred governance cost of £10,206 (2021: £9,540).

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,005	5,615
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	27,400	28,572

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	1,312,817	1,407,068
Social security costs	113,905	114,594
Contribution to defined contribution pension schemes	56,613	66,269
Casual wages	95,169	41,741
	1,578,504	1,629,672

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Chief Executive	1	1
Management and administration	10	12
Client-facing staff	55	55
	66	68

Average headcount expressed as full-time equivalent:

	2022 No.	2021 No.
Chief Executive	1	1
Management and administration	10	11
Client-facing staff	40	42
	51	54

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. STAFF COSTS (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	1	1

The total amount of employee benefits received by the key management personnel is £176,636 (2021: £148,833). The Trust considers its key management personnel comprise the Board of Trustees, the Chief Executive and the Senior Management Team.

No trustee received or waived any remuneration during the current or preceding year. No expenses were reimbursed to trustees during the current or preceding year.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST OR VALUATION	
At 1 April 2021	87,539
Disposals	(22,562)
At 31 March 2022	<u>64,977</u>
DEPRECIATION	
At 1 April 2021	87,357
Charge for the year	182
On disposals	(22,562)
At 31 March 2022	<u>64,977</u>
NET BOOK VALUE	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>182</u>

11. DEBTORS

	2022 £	2021 £
Trade debtors	100,142	70,317
Other debtors	1,384	730
Prepayments and accrued income	47,038	42,379
	<u>148,564</u>	<u>113,426</u>

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	18,215	28,841
Other taxation and social security	33,049	29,872
Other creditors	6,592	7,537
Accruals and deferred income	44,482	99,143
	102,338	165,393

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totaling £6,592 (2021 - £7,061) were payable to the fund at the balance sheet date and are included in other creditors.

	2022	2021
	£	£
DEFERRED INCOME - GRANT FUNDING		
Deferred income at 1 April 2021	44,260	79,582
Resources deferred during the year	-	44,260
Amounts released from previous periods	(44,260)	(79,582)
Deferred income at 31 March 2022	-	44,260

13. PROVISIONS

	Dilapid- ations £
At 1 April 2021 and 31 March 2022	15,000

A dilapidation provision is required as the terms of the leases requires the properties to be returned to the lessor in their original condition at the end of the lease period.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
Reserves	1,054,152	2,018,825	(2,039,569)	1,033,408
RESTRICTED FUNDS				
OXPAT	850	4,823	(5,673)	-
Prebend Centre grants	-	5,000	(5,000)	-
Donations - Bedford	-	715	(715)	-
Donations - Milton Keynes	-	2,200	(2,200)	-
Donations - Prebend Centre	-	46,470	(46,470)	-
Donations - SMART Howard House	-	1,025	(1,025)	-
Winter transformation fund	-	84,983	(84,983)	-
Support Services	-	6,142	(6,142)	-
Norman Russell House	-	91	(91)	-
	850	151,449	(152,299)	-
TOTAL OF FUNDS	1,055,002	2,170,274	(2,191,868)	1,033,408

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. STATEMENT OF FUNDS (CONTINUED)

OXPAT - Oxford Poverty Action Trust

Funding is to provide direct support to residents of SMART Howard House in the form of grants for clothing, healthcare and related costs and to ensure equitable access to the project.

COVID related grants

Funding received specifically to contribute to the additional expenses incurred ensuring compliance with COVID-19 requirements (prior year only).

Prebend Centre grants

Funding received to support staff costs and repair costs for the centre. Transfer to Reserves occurred in the prior year due to funding awarded in the prior year for costs retrospectively incurred.

Donations

Donations received identified for specific activities/ geographical areas within the Charity.

Winter transformation fund

Funding received to pay for self-contained rooms in emergency accommodation to increase capacity, preventing people from rough sleeping throughout winter 2021/22.

Support Services

Funding received for specific support services.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS					
Reserves	708,894	2,473,191	(2,152,933)	25,000	1,054,152
RESTRICTED FUNDS					
OXPAT	23,192	6,450	(28,792)	-	850
COVID related grants	-	8,189	(8,189)	-	-
Prebend Centre grants	-	67,299	(42,299)	(25,000)	-
Donations - Bedford	-	1,056	(1,056)	-	-
Donations - Milton Keynes	-	115	(115)	-	-
Donations - Prebend Centre	-	98,913	(98,913)	-	-
Donations - SMART Howard House	-	3,070	(3,070)	-	-
Donations - Wokingham	-	11	(11)	-	-
	23,192	185,103	(182,445)	(25,000)	850
TOTAL OF FUNDS	732,086	2,658,294	(2,335,378)	-	1,055,002

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	1,150,746	1,150,746
Creditors due within one year	(102,338)	(102,338)
Provisions for liabilities and charges	(15,000)	(15,000)
	1,033,408	1,033,408

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	182	-	182
Current assets	1,234,363	850	1,235,213
Creditors due within one year	(165,393)	-	(165,393)
Provisions for liabilities and charges	(15,000)	-	(15,000)
	<u>1,054,152</u>	<u>850</u>	<u>1,055,002</u>

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(21,594)	322,916
ADJUSTMENTS FOR:		
Depreciation charges	182	570
Dividends, interests and rents from investments	(502)	(1,776)
Decrease/(increase) in debtors	(30,138)	52,324
(Decrease)/increase in creditors	(68,055)	(27,606)
Movement in dilapidation provision	-	(15,000)
NET CASH PROVIDED (USED IN)/BY OPERATING ACTIVITIES	<u>(120,107)</u>	<u>331,428</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	599,905	720,012
Notice deposits (less than 3 months)	402,277	401,775
TOTAL CASH AND CASH EQUIVALENTS	1,002,182	1,121,787

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	1,121,787	(119,605)	1,002,182
	1,121,787	(119,605)	1,002,182

19. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
AMOUNTS PAYABLE		
Not later than 1 year	12,800	106,150
Later than 1 year and not later than 5 years	33,067	92,542
	45,867	198,692

Annual lease costs are £XXXX (2021- £XXXX)

20. RELATED PARTY TRANSACTIONS

No related party transactions have occurred during the current or prior year.

Accounts

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

SMART CRIMINAL JUSTICE SERVICES
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SMART CRIMINAL JUSTICE SERVICES
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	David Rawcliffe, Chair Shahin Bekhradnia (resigned 17 November 2020) Fergus Crombie Ralph Dennison Sarah Ladbrook (appointed 17 November 2020) Jono Poon Dr Fatima Sogiawalla Chantal Thomas Richard Thomas (resigned 17 November 2020)
Company registered number	03398982
Charity registered number	1069087
Registered office	32 St John's Street Bedford MK42 0DH
Company secretary	Anita McCallum
Chief executive officer	Anita McCallum
Independent auditors	Peters Elworthy & Moore Chartered Accountants Statutory Auditors Salisbury House Station Road Cambridge CB1 2LA
Bankers	The Co-operative Bank Plc 6 Olympic Court Mountford Street Salford M5 2QP

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the company for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition October 2019 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

SMART Criminal Justice Services (SMART / SMART CJS) is established for the promotion of charitable purposes within the UK; for:

- the advancement of education;
- the protection of health;
- the relief of poverty, sickness and distress;
- the reduction of substance related harm to the individual and the wider community;
- the relief of homelessness;
- to carry on for the benefit of the community the business of providing housing and any associated amenities for persons in necessitous circumstance upon terms appropriate to their means.

This is achieved by:

- Providing a range of services to support and promote recovery.
- Working closely with a range of partners to ensure holistic needs of the client are met throughout the term of engagement.
- Developing projects with Service Users and for Service Users.
- Promoting recovery through access to volunteering, education, training and employment.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

VOLUNTEERS

Volunteers are essential for the smooth running of SMART CJS. Providing vital support in all the services that are run in four locations, during 2020, 44 individuals gave over 30,000 hours of their time (excluding Trustees who, as a group, gave at least 500 hours). During 2020 volunteering opportunities have been curtailed because of the pandemic but, as restrictions allow, more of SMART's volunteer base are returning to serve communities in greater numbers.

With their support and care, services can be kept running safely and efficiently. They save money across all services by helping with important tasks that would otherwise have to be paid for or performed by regular staff. Volunteers themselves derive great benefit from public service, particularly if they have lived experience of homelessness and/or substance misuse disorder and, in some cases, it helps them in their continued recovery.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Volunteers help regularly at SMART Bedford, Howard House and SMART Wokingham on key activities like serving meals, taking residents to activities and medical appointments, assisting people to fill in forms, booking in guests, collecting donated food from supermarket depots, sorting through donated clothes ready for distribution and helping with events and rattling collecting tins.

ACHIEVEMENTS AND PERFORMANCE

SMART CJS's reputation for delivery and flexibility, particularly in relation to rough sleeper and homeless services continues to be in evidence and it further cemented its ability to help this vulnerable and complex section of the population in Bedford and Milton Keynes. With major changes to and investment in its infrastructure in 2019/20 (in the areas of ICT and Finance) in this latest financial year, the benefit that this investment has brought to SMART CJS has now been realised.

Two Trustees resigned in 2020, and one new Trustee was recruited, bringing the total number to seven on the Board going into 2021. SMART continues to recruit for a diverse Board, bringing a wide range of cultures, approaches, skills and experience to the Charity.

Strategy 2020/21 and beyond

The Board met in August 2019 to review progress and set strategy for the organisation. The focus areas that were identified then and continue to be relevant now are:

- Continuing to operate on a break-even or better basis across all services
- Diversifying income streams where possible and continuing to horizon-scan for opportunities that align with geography and SMART CJS's track record of delivery and adaptability
- Increasing digital strategy for fundraising and voluntary income
- Consolidating activities in current locations with organic growth in existing areas of expertise
- Having sufficient reserve funds in place to deal with future opportunities and risk.

Impact of COVID-19

The financial year 2020/21 represented the first full year of operation during the COVID-19 global pandemic. SMART CJS was identified early on as an organisation providing key frontline services and mandated by Government to continue operating through the emergency and beyond. Staff were all vaccinated ahead of the general population in recognition of this. SMART CJS has been highly valued locally and nationally as an organisation playing a vital role in keeping vulnerable sections of society safe, healthy and away from scarce NHS critical care resources at a time of national emergency.

Although COVID-19 has brought its challenges for staff, volunteers and commissioners, it has been observed that a proportion of "hardened" rough sleepers have experienced positive outcomes – and much faster than usual. With the additional support afforded them through the emergency in hotel-based accommodation, many have reduced or eliminated substance misuse from their lives and have an optimistic outlook and prospects for health, housing, employment, education or training as a result.

SMART CJS is well-placed to work closely with commissioners and local communities to continue to support those who are most vulnerable and those who find themselves with changing circumstances as a result of the pandemic, the so-called "economic homeless". With rising use of substances like alcohol and drugs as the impact of COVID is revealed, demand for SMART CJS and its services and approach will not lessen. It is needed more than ever.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

REVIEW OF ACTIVITIES

The context in which SMART CJS is operating remains a challenging one, supporting a complex cohort with multiple needs and uncertain funding in some locations. Last year there were c100,000 hospital admissions involving a diagnosis of drug-related mental and behavioural disorder in England. And nearly 17,000 admissions for poisoning by drug misuse. Dual diagnosis remains one of the enduring issues of our time which we, as a society, are still developing solutions for; essentially in many instances the reason for someone's extreme addiction is psychological in origin but talking and other therapies are not widely deployed until a period of abstinence is demonstrated.

Recording the overall performance achieved in 2020/21 is SMART CJS's annual Impact Report. This publication has been key to showcasing services, documenting case studies and providing a tangible demonstration of the positive and wide effects of SMART CJS services. <https://smarcjs.org.uk/wp-content/uploads/2021/03/SMART-CJS-Impact-Report-2020-Online.pdf>

Individual reporting is also provided to commissioners of services in all areas which look at specific performance indicators (both quantitative and qualitative) and uses feedback from those who benefit from the services provided. External regulation of the SMART Howard House Service, Oxford and SMART Wokingham is provided by the Care Quality Commission (CQC).

There are two main types of service that SMART CJS provides, namely: **Homeless & Rough Sleeper Services and Substance Misuse Disorder Services**. We directly helped more than 1,500 people across Wokingham, Oxford, Bedford and Milton Keynes with substance misuse and homelessness. Many more individuals were helped with access to our online resources, email support and sign-posting to partner services.

Across all services, we provided a staggering 23,986 interventions to help people reduce/abstain their substance use and to facilitate access to medical, financial and housing support.

Despite the usual fundraising events being curtailed, SMART CJS still benefited from the activity of 327 donors and fundraisers amassing £178,165 through one-off donations, regular giving and "virtual" fundraising schemes.

1. Homeless & Rough Sleeper Services

SMART CJS operates Homeless Services across Bedford and Milton Keynes. Although the number of rough sleepers increased nationally by 141% since 2010, Bedford and Milton Keynes saw a reduction for the fourth consecutive year. It's testament to SMART's dedication and effectiveness, working alongside other partner agencies as a community team, that this result has been achieved.

Those experiencing homelessness for three months or more, cost per person, on average £4,298 to the NHS, £2,099 for mental health services and £11,991 when in contact with the criminal justice system. In total, over £18,000. In comparison, a charity like SMART CJS can provide successful interventions for less than £1,500 per person: SMART CJS provides cost-effective solutions and works effectively alongside statutory services.

As England went into the first lockdown in March 2020 all local authorities provided emergency accommodation for rough sleepers; the so-called "Everyone In" initiative, to help prevent the spread of COVID19, stop this vulnerable group from entering high-dependency hospital care and provide a safe space for rough sleepers.

Working closely with local councils and following additional government guidelines, SMART CJS combined its homeless services in both Bedford and Milton Keynes into a central hotel base in each area. Having former rough sleepers and specialist services under one roof created a new and positive approach to tackling homelessness. The rapid and more lasting results achieved has paved the way for more appropriate long-term housing for Rough Sleepers in the form of independent units of accommodation supported by providers like SMART that assist with tenancy sustainment and help with practical living skills.

SMART CRIMINAL JUSTICE SERVICES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

i. Bedford

SMART Prebend Centre: A Homeless Day Centre – up until March 2020 it was open 365 days of the year offering adults facing homelessness or rough sleeping access to hot meals, phones, internet, medical advice and showers. Working alongside other specialist support agencies, SMART workers helped people using the centre to make plans to address their immediate issues. The building was utilised during COVID-19 by other community organisations as it was not suitable for day centre use during the pandemic as it did not comply with COVID restrictions for social distancing, gathering of groups and individual washing facilities.

Somewhere Safe to Stay Hub – all operations were transferred to a hotel hub in central Bedford in April 2020 in order to comply with the “Everyone In” mandate and to provide COVID-compliant accommodation for rough sleepers and those finding themselves homeless. The team dealt with high numbers of occupancy at the hotel and delivered a 24/7 service throughout with no closures or gaps in service.

Rough Sleeper Initiative (RSI) – this comprised a team of caseworkers supporting people to move from rough sleeping into accommodation, with ongoing help to sustain accommodation. Overall in Bedford, a staggering 4,586 interventions were recorded in support of rough sleepers and homeless individuals including:

- Personal skills like improving motivation and better self-care, alongside developing healthy social networks and understanding and prevention of offending behaviours.
- Money management including accessing benefits and employment as well as budgeting, planning and goal-setting.

A high percentage of service users that presented needed help with drug & alcohol use and mental health disorders and SMART was able to provide initial harm prevention advice and then facilitated teams from community partners to support people the following levels of need:

- 82 % Substance Use, 42 % Mental Health, 53 % Substance Use and Mental health (also known as Dual Diagnosis).

Commissioner feedback on the flexible and person-centred approach that SMART CJS services took was extremely positive:

“You were the ones on the ground maintaining delivery of our services to rough sleepers with true commitment every day. The strength and unity of everyone working together throughout the pandemic has not only enabled ‘everyone in’ to a safe place but has also helped so many people move on to more settled housing solutions to rebuild their lives.” *Tabitha – Rough Sleeper Coordinator, Bedford Borough Council.*

ii. Milton Keynes

Somewhere Safe to Stay Hub (SSStH): This is usually a hub providing direct access to a safe place to sleep with on-site support for mental health problems, finding suitable housing, claiming benefits and gaining employment. For some of the time during the pandemic, operations were transferred to hotels to comply with “Everyone In” and also COVID restrictions.

Numbers in the hotel were high and staff provided a 24/7 service with no gaps in provision.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Rough Sleeper Initiative (RSI): This consisted of a team of caseworkers, including a specialist drugs and alcohol worker and EEA focused support, helping people to move from rough sleeping into accommodation, with ongoing help to sustain their accommodation.

"2020 was a year of change for SMART Milton Keynes. As part of 'Everyone In' we moved our services to a hotel. This allowed provision of a fast pathway to safe accommodation for anyone facing homelessness. Working under one roof with the council and partner agencies (e.g. the NHS and substance overuse services) led to better and quicker results for those we supported.

In August we returned to the Somewhere Safe to Stay Hub (SStSH) model, previously a night facility for rough sleepers. Due to 'Everyone In' we provided those sleeping rough a safe place to stay day and night, and support when needed. We worked closely with our service users to help overcome challenges, prepare for moves into alternative accommodation and support those placed in housing provided by the Council." *Louise Kinton, Deputy Manager, SMART CJS, Milton Keynes*

SMART Milton Keynes teams delivered over 8,000 interventions during 2020, including access to healthcare, skills for independent living, budgeting skills, and managing benefits and finances.

Once again, the excellent work done by SMART teams adapting to different locations and working environments has paved the way for the procurement of more suitable supported accommodation for rough sleepers in Milton Keynes.

2. Substance Misuse Disorder Services

i. SMART Howard House, Oxford - Residential Detoxification Service

SMART Howard House has been delivering a hybrid drug & alcohol detoxification project in Oxford for the last 11 years. Residents stay for approximately 12-14 weeks, complete their detox and a recovery programme which is delivered through 1-2-1, group work, peer led support and mutual aid. This is a fully commissioned service for Oxfordshire residents.

A key component to the success of the project has been the hybrid element (a combined detox and rehab in one stage) allowing the service user a chance to address behaviours and establish a new way forward and 83% of residents in 2020 left with a planned and successful discharge.

Referral to the programme is by community partner organisation, Turning Point, and potential admissions must demonstrate a commitment to turning around their substance misuse disorder by having regularly attended group and individual sessions. In turn, individuals make a difficult choice when entering Howard House, giving up their freedom and ability to mix with family and friends for the length of the programme. This means they will not leave the unit without a staff or volunteer chaperone at any point during their stay, and phone calls and visits are supervised and they will be regularly tested for drugs and alcohol.

During the height of COVID-19 referrals to the facility decreased and screenings for potential residents became difficult as GPs and partner agencies reduced their face-to-face services. Over 150 structured groups continued remotely during 2020 covering topics for building motivation, understanding addiction, developing life skills and preventing further substance misuse, plus:

- 45 socially distanced art therapy groups
- 40 garden yoga classes
- 45 garden and online mindfulness sessions.

Well-being groups continued throughout the year and activities such as counselling, gym trips, group walks, external addiction and recovery groups, visits to local museums and the cinema were replaced by telephone and online counselling, museum tours and escape room challenges, one-to-one walks with volunteers and BBQ fire pit evenings. Addiction and recovery meetings e.g. Alcoholics Anonymous were also done online.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Other significant facts:

- To remain open, staff were split into 'bubbles' of two or three and, where possible, worked remotely.
- Initially, government funding for PPE was unavailable, which meant staff had to locate and purchase equipment to keep everyone safe.
- The number of available beds reduced because 14-day isolation space was needed.
- Visits from families and friends were restricted which made treatment extremely tough for residents.

ii. SMART Wokingham – Community Substance Misuse Service

SMART Wokingham was a free community treatment service, helping adults and young people affected by drug and alcohol use. It saw a phenomenal increase in clients in 2020 – almost certainly as a direct result of the pandemic. It was funded by Wokingham Borough Council up until 31st March 2021.

Adults accessed a broad range of evidence-based interventions including one-to-one psychosocial support, counselling, group sessions and clinical services to reduce alcohol and opiate dependency and problematic substance use. Referrals were received directly from local residents and the NHS and partner services, with the greatest proportion being self-referrals.

In 2020 SMART Wokingham received 547 referrals, an increase of 34% compared to 2019. This resulted in 529 adults accessing support in 2020, an increase of 32% from 2019. More than one half needed support to reduce or stop problematic alcohol use. Around one third required help with opiate dependency. Just over one quarter of all adults needed support to reduce or stop using non-opiates drugs, such as ecstasy and cocaine.

SMART Recovery Workers delivered:

- 3,614 evidence based one-to-one interventions**
- 820 clinical interventions
- 339 interactive groups.

**Including topics such as safer drug use, reducing alcohol use, understanding codependency, building recovery capital & resilience, setting goals and planning for the future.

In response to COVID-19 approximately 80% of assessments and interventions were conducted online or by phone during 2020.

Young people had the support of a dedicated worker, who also helped schools and local NHS workers with advice and resources. For residents affected by another person's substance use, SMART Wokingham offered email, phone and face-to-face support based around the 'Steps to Cope' model.

During 2020 SMART Wokingham Young Person's Service received 58 referrals, with 62% assessed as appropriate and successfully engaged in treatment. More than 150 young people received drug and alcohol education at school and online from SMART Wokingham staff.

SMART Wokingham also operated a Family & Carers Service which was available to adults who had concerns about another person's drug or alcohol use. Advice information, support and signposting was provided by a specialist worker face-to-face, online and by phone.

SMART would like to thank the dedication of all its team in Wokingham and thank them for their passionate and person-centred approach as the service passed to a new provider organisation in April 2021.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

On-line Support via SMART website

SMART CJS continues to invest in the development of online resources on its website www.smartcjs.org.uk. It contains advice, tools and resources for professionals and members of the public. There were 88,412 website views during 2020 and, for the fourth year running, 'screening and assessment tools for professionals' was the most viewed page, seen 16,474 times.

169 people reached out for support via online forms as well as 7,542 drug and alcohol support resources and tools downloaded by people needing support or professionals working in the drugs and alcohol sector.

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

The Trustees have examined the Charity's reserve requirements in the light of the main risks to the organisation and set this at 3 months' operating costs (including major liabilities) - a sum in excess of £400K. A major risk for SMART CJS would include the loss of or reduction to any local authority contract, for example.

In the unlikely event that the SMART CJS was no longer considered viable, the winding up costs of the charity have been included and details of specific items like the conversions of building back to original state, staff costs, penalty costs for early release from supplier contracts and disposal of assets listed in these calculations.

SURPLUS

This year has seen an overall surplus of £323k for the first time since financial year ending 2016. This is due to better pricing and negotiation of contracts, a cost improvement programme and investment in key support infrastructure (like Finance, ICT and HR) which has allowed the senior team and managers to run the organisation effectively and professionally. The surplus will be reinvested in SMART CJS in two major programmes of work for 2021/22:

- SMART Infrastructure Phase 2 – which will create an interactive learning and development system along with a staff intranet. This will enable smoother induction, mandatory training and refresher training to be delivered and monitored from an integrated single source and regular legislative updates to be added from the expert provider, Learning Pool.
- Business Development in the geographical areas SMART CJS currently works or abuts and organic growth through similar or aligned work e.g. supported housing services/tenancy sustainment.

Net assets have increased to £1,055,002 (2020: £732,066)

It has free reserves of £1,053,970 (2020: £708,142) being unrestricted funds less tangible assets.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

PRINCIPAL FUNDING

SMART's primary funding source is through Local Authority commissioned contracts (from Wokingham Borough Council for Community Drug & Alcohol Support Services – up until 31st March 2021 - and Oxfordshire County Council for SMART Howard House). These amounted to £1,069,375 in 2020/21.

In terms of grants for work with rough sleepers and the homeless, these totalled £1,165,122 (from Bedford Borough Council and Milton Keynes Council).

Although voluntary income makes up less than 5% of SMART CJS income, it has sought to strengthen its financial position during 2020/21, should the public's propensity to donate have dropped significantly during COVID-19. During March 2020 and the first quarter in 2020/21, significant resources and effort were put into replacing voluntary income which would have been garnered through fundraising. Grant applications in 2020 were highly successful and made up for lost voluntary income received from events and face to face fundraising.

INVESTMENTS POLICY

Aside from retaining a prudent amount in reserves each year, amounting to 3 months' operating costs, most of the charity's funds are to be spent in the short term so there are few funds available for long term investment. The policy for the investment opportunities is currently under review, particularly in the light of COVID-19.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The Organisation is a charitable company limited by guarantee, incorporated on 4th July 1997 and registered as a charity on 8th April 1998. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Memorandum and Articles of Association, were reviewed and updated in August 2017 and were later updated in 2019 reflecting BREXIT changes and to clarify that the Charity is for the benefit of those in the UK.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The directors of the Company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association and a more recent Terms of Reference being implemented, members of the Board may retire from office and/or shall be eligible for re-appointment or re-election at the AGM depending on length of service, up to a suggested maximum of 6 years.

It is recognised that the Board needs to reflect the community served, as far as is possible, and a rolling programme of Trustee recruitment was started in 2019. SMART CJS undertook a skills audit of Trustees, looked at what was needed by the organisation and advertised for new Trustees in September 2019 and in the following year. It was successful in recruiting two new individuals in November 2019 and one during November 2020.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All new trustees are fully aware of the purpose and work of the Charity from preliminary discussions with a member of the Board of Trustees. Potential Trustees are invited to meet informally with existing Trustees prior to attending a meeting of the Board in an observer role. In addition, they will have received the SMART Trustee Application Pack and Induction Pack.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Any applications are signed, with the statement that the responsibilities are fully understood. The Induction process therefore starts some time before the new Trustee becomes a member of the Board of Trustees.

Subsequent induction/training is tailored to the individual depending on his/her expressed interest in any specific area of the Charity's work and is not the same for any one person since many, for example, will already have met and had discussions with the Chair of the Board of Trustees, Chief Executive, other staff members, perhaps attended meetings with Mentors, worked closely with the charity etc. The process is under review regularly as improvements to governance practice and response to recommendations from representative bodies are always sought.

PAY POLICY FOR SENIOR STAFF

The Trustees consider the Board of Trustees and the Chief Executive and Senior Management Team as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of any Trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

The pay of the Chief Executive and Senior Management Team is reviewed annually and can be increased based on performance. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

SMART Criminal Justice Services has a Board of Trustees that meet quarterly and are responsible for the strategic direction and main policies of the charity. At present the Board has members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive along with the Senior Management Team. The Chief Executive is responsible for ensuring the charity delivers the services specified and that key performance indicators are met. The managers have responsibility for the day-to-day operational management of the Charity, individual supervision of the staff teams and ensuring the teams continue to develop their skills and working practices in line with best practice.

RELATED PARTY RELATIONSHIPS

In so far as is complementary to the charity's objectives, the charity is guided by both local and national policy.

RISK MANAGEMENT

The Senior Management team regularly review risks and maintain a risk log, which is overseen by the Board of Trustees Governance Lead. The complete risk register is reviewed annually by the Board of Trustees and all serious risks are reviewed at every Board meeting. All identified risks have mitigating actions set against them.

All governance areas, such as finance and insurance, health and safety, clinical and safeguarding are overseen by subcommittees which ensure internal control and minimisation of risk. Alongside this are quality assurance mechanisms, such as incident reporting, feedback mechanisms and practice standards and audits which comply with Drugs and Alcohol National Occupations Standards (DANOS) and QUADS standard (Quality Assurance for Drug and Alcohol Services). These mechanisms allow for concerns and risks to be identified, investigated and key learning implemented across the organisation, ensuring a consistent quality in service delivery.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

In 2020/21, risks were listed according to Charity Commission Statement of Recommended Practice (SORP) principles, analysing and logging risk according to key categories like strategy, financial, reputational, people, legal et al.

Principal risks and uncertainties

SMART CJS continues to be a more focused and consolidated organisation and has invested in infrastructure to ensure its sustainability and more effective operation. This has reduced risk of lack of diversity of income as it has become more than a substance misuse organisation, broadening the field of expertise to include homelessness and rough sleeper projects. With larger charities able to offer more economies of scale, the drugs and alcohol service sector has become increasingly competitive and it is more difficult to successfully win or retain business. The loss of the Wokingham Community Substance Misuse Service from April 1st 2021 has meant that this strategy has been a prudent one.

External risks of factors outside of the charity's control pose a threat to income, like changes to benefits and housing and also societal changes in attitudes towards donating to certain types of causes. Other risks are to do with Government's (and therefore local authority) ability to continue to fund rough sleeper and substance misuse services having had much unplanned expenditure themselves due to the pandemic.

With the pledge by Government to end rough sleeping by 2027, it appears as though funding will be provided until at least that date.

PLANS FOR FUTURE PERIODS

The issues of homelessness and substance misuse disorder continue to be ones which Governments seek to address and distribute funds via local authorities and charities such as SMART CJS. SMART CJS has seen huge growth in demand and this continues to grow under COVID-19. The priority for development is growth in rough sleeper and homeless provision in areas SMART already operates in and in ones adjacent to its staff bases.

SMART CJS is seeking opportunities to play its part in the regeneration of towns and communities post-COVID-19. It is also looking at ways to develop new services based on housing support – like tenancy sustainment for complex or challenging renters in the private or social housing sector.

COVID-19 Impact and Mitigation

SMART has consolidated and build on its rough sleeper services in the areas it currently operates in – Bedford and Milton Keynes.

The priority for SMART CJS in 2021 and beyond is one of continued consolidation and continued change. It, like other charities, is affected by external influences like:

- Unexpected events like the COVID-19 pandemic and unplanned expenditure. What happened in 2020/21 was that Councils reimbursed for any lost income when the organisation had to bear additional costs like PPE and cost of continual COVID testing.
- Volunteers being unavailable to supplement paid staff because of restrictions to movement within geographical areas and shielding. This meant that some activities were curtailed like outings for residents at Howard House, but it did not affect the operation of core services.

SMART CJS has weathered the storm of the pandemic better than most as it was emerging from a sustained period of cost control, better pricing of work and investment in its infrastructure.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Looking forward, with the charity in surplus, making sure that gaps in service provision are met by SMART CJS will be a priority e.g. Day Centre services in Bedford and Milton Keynes. Also new business like supported tenancy for landlords will also be a focus for market testing in 2021/22. SMART CJS has shown it is highly adaptable to change and novel circumstances, and it will continue to be there to support the recovery of people and places for the long term.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of SMART Criminal Justice Services for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, PEM, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


David Rawcliffe Chair

Date: 3 September 2021

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES

OPINION

We have audited the financial statements of SMART Criminal Justice Services (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- we evaluated the assumptions and judgements used by management within significant accounting estimates and assessed whether these indicated evidence of management bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SMART CRIMINAL JUSTICE SERVICES
(CONTINUED)

- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Hewett (Senior Statutory Auditor)

for and on behalf of

Peters Elworthy & Moore

Chartered Accountants

Statutory Auditors

Salisbury House

Station Road

Cambridge

CB1 2LA

Date: 14 September 2021

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	3	75,000	103,165	178,165	118,379
Charitable activities	4	2,361,521	73,749	2,435,270	2,047,812
Investments	5	1,776	-	1,776	19,548
Other income	6	34,894	8,189	43,083	-
		<u>2,473,191</u>	<u>185,103</u>	<u>2,658,294</u>	<u>2,185,739</u>
TOTAL INCOME					
EXPENDITURE ON:					
Raising funds	7	-	-	-	6,187
Charitable activities		2,152,933	182,445	2,335,378	2,413,137
		<u>2,152,933</u>	<u>182,445</u>	<u>2,335,378</u>	<u>2,419,324</u>
TOTAL EXPENDITURE					
NET INCOME/(EXPENDITURE)		320,258	2,658	322,916	(233,585)
Transfers between funds	16	25,000	(25,000)	-	-
		<u>345,258</u>	<u>(22,342)</u>	<u>322,916</u>	<u>(233,585)</u>
NET MOVEMENT IN FUNDS					
RECONCILIATION OF FUNDS:					
Total funds brought forward		708,894	23,192	732,086	965,671
Net movement in funds		345,258	(22,342)	322,916	(233,585)
		<u>1,054,152</u>	<u>850</u>	<u>1,055,002</u>	<u>732,086</u>
TOTAL FUNDS CARRIED FORWARD					

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 36 form part of these financial statements.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03398982

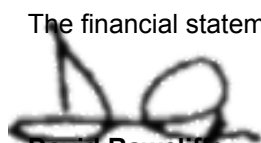
BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	182	752
		182	752
CURRENT ASSETS			
Debtors	13	113,426	165,750
Cash at bank and in hand		1,121,787	788,583
		1,235,213	954,333
Creditors: amounts falling due within one year	14	(165,393)	(192,999)
NET CURRENT ASSETS		1,069,820	761,334
TOTAL ASSETS LESS CURRENT LIABILITIES		1,070,002	762,086
Provisions for liabilities		(15,000)	(30,000)
TOTAL NET ASSETS		1,055,002	732,086
CHARITY FUNDS			
Restricted funds	16	850	23,192
Unrestricted funds	16	1,054,152	708,894
TOTAL FUNDS		1,055,002	732,086

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



David Rawcliffe

Chair

Date: 3 September 2021

The notes on pages 21 to 36 form part of these financial statements.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	18	331,428	(303,391)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interests and rents from investments		1,776	19,548
Net proceeds from the sale of tangible fixed assets		-	898,170
NET CASH PROVIDED BY INVESTING ACTIVITIES		1,776	917,718
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		333,204	614,327
Cash and cash equivalents at the beginning of the year		788,583	174,256
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	19	1,121,787	788,583

The notes on pages 21 to 36 form part of these financial statements

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition October 2019 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SMART Criminal Justice Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 COMPANY STATUS

The Company is a company limited by guarantee. The members of the Company are the Trustees names on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.3 GOING CONCERN

The trustees have prepared budgets and forecasts covering the period to 31 August 2022, which take into account the impact of Covid-19 on its operations. These show that, whilst a return to a net surplus will be challenging, the charity has sufficient cash reserves to meet its liabilities as they fall due for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (CONTINUED)

1.4 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Company has an entitlement to the donation, it is probable that the economic benefit will flow to the Company and when it can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Contract income is recognised when the Company has entitlement, when any conditions of the contract have been met, it is probable the economic benefit will flow to the Company and the amounts are measurable. If the Company is not yet entitled, amounts are deferred.

Investment income is mainly attributable to rental income and is recognised over the period to which the income relates.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (CONTINUED)

1.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

1.6 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (CONTINUED)

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 33.33% straight line
-----------------------	------------------------

1.8 OPERATING LEASES

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 LIABILITIES AND PROVISIONS

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (CONTINUED)

1.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Provisions

A provision for dilapidations is maintained based on independent professional advice received of the cost of returning the properties occupied to their original state at the end of the lease.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	103,165	103,165	118,270
Legacies	75,000	-	75,000	109
	<u>75,000</u>	<u>103,165</u>	<u>178,165</u>	<u>118,379</u>
TOTAL 2020	<u>118,270</u>	<u>109</u>	<u>118,379</u>	

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Homelessness, substance misuse and domestic abuse	2,319,672	73,749	2,393,421	1,988,045
Earned and client income	41,849	-	41,849	59,767
	<u>2,361,521</u>	<u>73,749</u>	<u>2,435,270</u>	<u>2,047,812</u>
	<u>2,012,479</u>	<u>35,333</u>	<u>2,047,812</u>	
TOTAL 2020				

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rental income	-	-	19,523
Bank interest	1,776	1,776	25
	<u>1,776</u>	<u>1,776</u>	<u>19,548</u>
	<u>19,548</u>	<u>19,548</u>	
TOTAL 2020			

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other COVID related income	21,792	8,189	29,981	-
Government grants	13,102	-	13,102	-
	<u>34,894</u>	<u>8,189</u>	<u>43,083</u>	<u>-</u>
TOTAL 2020	<u>-</u>	<u>-</u>	<u>-</u>	

Included in Government grants are amounts receivable under the Coronavirus Job Retention Scheme (CJRS) of £9,724 (2020: £NIL) to cover salaries of furloughed staff.

7. COSTS OF RAISING FUNDS

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenses	<u>-</u>	<u>-</u>	<u>6,187</u>
TOTAL 2020	<u>6,187</u>	<u>6,187</u>	

SMART CRIMINAL JUSTICE SERVICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Homelessness, substance misuse and domestic abuse	1,724,770	610,608	2,335,378	2,413,137
	<u>1,633,009</u>	<u>780,128</u>	<u>2,413,137</u>	
TOTAL 2020	<u>1,633,009</u>	<u>780,128</u>	<u>2,413,137</u>	

In 2020 the expenditure was made up of £2,399,616 unrestricted expenditure and £13,521 restricted expenditure.

ANALYSIS OF DIRECT COSTS

	Total funds 2021 £	Total funds 2020 £
Staff costs	1,439,098	1,086,424
Casual staff costs	41,741	159,247
Training	9,433	16,687
Travel and other staff costs	25,687	41,056
Client welfare	189,843	312,772
Insurance	15,638	15,145
Other	3,330	1,678
	<u>1,724,770</u>	<u>1,633,009</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Staff costs	148,833	141,246
Promotion costs	627	3,238
Recruitment	3,730	7,344
Audit and accountancy fees	40,952	39,423
Premises	240,599	287,966
Reverse premium	-	104,083
Telephone and internet	27,210	26,900
Legal and professional	86,415	63,715
Depreciation	570	2,047
Postage, stationery and printing	7,443	11,234
Equipment hire	753	3,510
Computer expenses	34,675	83,530
Other (including COVID-19 expenses)	18,801	5,892
	610,608	780,128

During the year ended 31 March 2021, the Charity incurred governance cost of £9,540 (2020: £8,568).

9. NET INCOME/ EXPENDITURE

This is stated after charging:

	2021 £	2020 £
Depreciation	570	2,047
Auditors' remuneration	9,540	8,568
	10,110	10,615

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	1,407,068	1,086,951
Social security costs	114,594	89,426
Contribution to defined contribution pension schemes	66,269	51,293
Casual wages	41,741	159,247
	1,629,672	1,386,917

The average number of persons employed by the Charity during the year was as follows:

	2021	2020
	No.	No.
Chief Executive	1	1
Management and administration	12	12
Client-facing staff	55	36
	68	49

Average headcount expressed as full-time equivalent:

	2021	2020
	No.	No.
Chief Executive	1	1
Management and administration	11	11
Client-facing staff	42	32
	54	44

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
	No.	No.
In the band £60,001 - £70,000	1	1

The total amount of employee benefits received by the key management personnel is £148,833 (2020 - £141,246). The Trust considers its key management personnel comprise the Board of Trustees, the Chief Executive and the Senior Management Team.

No trustee received or waived any remuneration during the current or preceding year. No expenses were reimbursed to trustees during the current or preceding year.

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FOR THE YEAR ENDED 31 MARCH 2021**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST OR VALUATION	
At 1 April 2020	87,539
At 31 March 2021	87,539
DEPRECIATION	
At 1 April 2020	86,787
Charge for the year	570
At 31 March 2021	87,357
NET BOOK VALUE	
At 31 March 2021	182
At 31 March 2020	752

12. FIXED ASSET INVESTMENTS

In 2016, the Charity acquired the shares of Smart CJS Trading Limited for £1 and the investment was written off in 2017 as charitable expenditure. The Company did not trade during the year 31 March 2021 and was dissolved in April 2020. The Company's key financial information which is not material to the group has not been consolidated into these accounts.

13. DEBTORS

	2021 £	2020 £
Trade debtors	70,317	135,199
Other debtors	730	6,368
Prepayments and accrued income	42,379	24,183
	113,426	165,750

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	28,841	33,730
Other taxation and social security	29,872	26,193
Other creditors	7,537	7,195
Accruals and deferred income	99,143	125,881
	<u>165,393</u>	<u>192,999</u>

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totaling £7,061 (2020 - £6,588) were payable to the fund at the balance sheet date and are included in other creditors.

	2021 £	2020 £
DEFERRED INCOME - GRANT FUNDING		
Deferred income at 1 April 2020	79,582	27,993
Resources deferred during the year	44,260	79,582
Amounts released from previous periods	(79,582)	(27,993)
Deferred income at 31 March 2021	<u>44,260</u>	<u>79,582</u>

15. PROVISIONS

	Dilapid- ations £
At 1 April 2020	30,000
Amounts reversed	(15,000)
	<u>15,000</u>

A dilapidation provision is required as the terms of the leases requires the properties to be returned to the lessor in their original condition at the end of the lease period.

SMART CRIMINAL JUSTICE SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS					
Reserves	708,894	2,473,191	(2,152,933)	25,000	1,054,152
RESTRICTED FUNDS					
OXPAT	23,192	6,450	(28,792)	-	850
COVID related grants	-	8,189	(8,189)	-	-
Prebend centre grants	-	67,299	(42,299)	(25,000)	-
Donations - Bedford	-	1,056	(1,056)	-	-
Donations - Milton Keynes	-	115	(115)	-	-
Donations - Prebend centre	-	98,913	(98,913)	-	-
Donations - SMART Howard House	-	3,070	(3,070)	-	-
Donations - Wokingham	-	11	(11)	-	-
	23,192	185,103	(182,445)	(25,000)	850
TOTAL OF FUNDS	732,086	2,658,294	(2,335,378)	-	1,055,002

OXPAT - Oxford Poverty Action Trust

Funding is to provide direct support to residents of SMART Howard House in the form of grants for clothing, healthcare and related costs and to ensure equitable access to the project.

COVID related grants

Funding received specifically to contribute to the additional expenses incurred ensuring compliance with COVID-19 requirements.

Prebend centre grants

Funding received to support staff costs and repair costs for the centre. Transfer to Reserves occurred in the year due to funding awarded in the current year for costs retrospectively incurred.

Donations

Donations received identified for specific activities/ geographical areas within the Charity.

SMART CRIMINAL JUSTICE SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
Reserves	964,400	2,150,297	(2,405,803)	708,894
RESTRICTED FUNDS				
OXPAT	1,271	35,442	(13,521)	23,192
TOTAL OF FUNDS	<u>965,671</u>	<u>35,442</u>	<u>(2,419,324)</u>	<u>732,086</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	182	-	182
Current assets	1,234,363	850	1,235,213
Creditors due within one year	(165,393)	-	(165,393)
Provisions for liabilities and charges	(15,000)	-	(15,000)
	<u>1,054,152</u>	<u>850</u>	<u>1,055,002</u>

SMART CRIMINAL JUSTICE SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	752	-	752
Current assets	931,141	23,192	954,333
Creditors due within one year	(192,999)	-	(192,999)
Provisions for liabilities and charges	(30,000)	-	(30,000)
	<u>708,894</u>	<u>23,192</u>	<u>732,086</u>

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>322,916</u>	<u>(233,585)</u>
ADJUSTMENTS FOR:		
Depreciation charges	570	2,047
Dividends, interests and rents from investments	(1,776)	(19,548)
Decrease/(increase) in debtors	52,324	(37,647)
(Decrease)/increase in creditors	(27,606)	342
Movement in dilapidation provision	(15,000)	(15,000)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	<u>331,428</u>	<u>(303,391)</u>

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	720,012	388,583
Notice deposits (less than 3 months)	401,775	400,000
TOTAL CASH AND CASH EQUIVALENTS	<u>1,121,787</u>	<u>788,583</u>

SMART CRIMINAL JUSTICE SERVICES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	788,583	333,204	1,121,787
	<u>788,583</u>	<u>333,204</u>	<u>1,121,787</u>

21. OPERATING LEASE COMMITMENTS

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
AMOUNTS PAYABLE		
Not later than 1 year	106,150	128,650
Later than 1 year and not later than 5 years	92,542	191,225
Later than 5 years	-	7,467
	<u>198,692</u>	<u>327,342</u>

22. RELATED PARTY TRANSACTIONS

No related party transactions have occurred during the current or prior year.