

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)**

---

**CONTENTS**

---

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
CEO's Statement	2 - 3
Trustees' Report	4 - 12
Independent Auditors' Report on the Financial Statements	13 - 17
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21 - 37

---

**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**

---

<b>Trustees</b>	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)
<b>Company registered number</b>	03398982
<b>Charity registered number</b>	1069087
<b>Registered office</b>	Salisbury House Station Road Cambridge CB1 2LA
<b>Company secretary</b>	Anita McCallum
<b>Chief executive officer</b>	Anita McCallum
<b>Independent auditors</b>	Peters Elworthy & Moore Chartered Accountants Statutory Auditors Salisbury House Station Road Cambridge CB1 2LA
<b>Bankers</b>	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**  
**(A Company Limited by Guarantee)**

---

**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**  
**(A Company Limited by Guarantee)**

---

**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.

---

**SMART CRIMINAL JUSTICE SERVICES**  
**(A Company Limited by Guarantee)**

---

**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

---

**SMART CRIMINAL JUSTICE SERVICES**  
**(A Company Limited by Guarantee)**

---

**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**  
**(A Company Limited by Guarantee)**

---

**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**  
**(A Company Limited by Guarantee)**

---

**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**  
**(A Company Limited by Guarantee)**

---

**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**  
**(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 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**  
**(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.

**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](http://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 £
<b>INCOME FROM:</b>					
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
<b>TOTAL INCOME</b>		<b>2,018,825</b>	<b>151,449</b>	<b>2,170,274</b>	<b>2,658,294</b>
<b>EXPENDITURE ON:</b>					
Raising funds	6	536	-	536	-
Charitable activities	7	2,039,033	152,299	2,191,332	2,335,378
<b>TOTAL EXPENDITURE</b>		<b>2,039,569</b>	<b>152,299</b>	<b>2,191,868</b>	<b>2,335,378</b>
<b>NET EXPENDITURE/ INCOME FOR THE YEAR</b>		<b>(20,744)</b>	<b>(850)</b>	<b>(21,594)</b>	<b>322,916</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		1,054,152	850	1,055,002	732,086
Net movement in funds		(20,744)	(850)	(21,594)	322,916
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,033,408</b>	<b>-</b>	<b>1,033,408</b>	<b>1,055,002</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	10	-	182
		-	182
<b>CURRENT ASSETS</b>			
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)
<b>NET CURRENT ASSETS</b>		1,048,408	1,069,820
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,048,408	1,070,002
Provisions for liabilities		(15,000)	(15,000)
<b>TOTAL NET ASSETS</b>		1,033,408	1,055,002
<b>CHARITY FUNDS</b>			
Restricted funds	14	-	850
Unrestricted funds	14	1,033,408	1,054,152
<b>TOTAL FUNDS</b>		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**

	<b>Note</b>	<b>2022</b> <b>£</b>	2021 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	16	<b>(120,107)</b>	331,428
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Dividends, interests and rents from investments		<b>502</b>	1,776
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		<b>502</b>	<b>1,776</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>		<b>(119,605)</b>	<b>333,204</b>
Cash and cash equivalents at the beginning of the year		<b>1,121,787</b>	788,583
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	17	<b>1,002,182</b>	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
-----------------------	------------------------

---

**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	<b>56,643</b>	103,165
Legacies	-	-	-	75,000
	<u>-</u>	<u>56,643</u>	<u><b>56,643</b></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	<b>2,062,403</b>	2,393,421
Earned and client income	53,590	-	<b>53,590</b>	41,849
	<u>2,021,187</u>	<u>94,806</u>	<u><b>2,115,993</b></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	<b>502</b>	1,776
	<u>502</u>	<u><b>502</b></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)	-	<b>(2,864)</b>	29,981
Government grants	-	-	-	13,102
	<u>(2,864)</u>	<u>-</u>	<u><b>(2,864)</b></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**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fundraising expenses	536	<b>536</b>	-

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Direct costs 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Homelessness, substance misuse and domestic abuse	1,565,370	625,962	<b>2,191,332</b>	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**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	<b>1,318,545</b>	1,439,098
Casual staff costs	<b>95,169</b>	41,741
Training	<b>9,951</b>	9,433
Travel and other staff costs	<b>30,282</b>	25,687
Client welfare	<b>90,594</b>	189,843
Insurance	<b>18,382</b>	15,638
Other	<b>2,447</b>	3,330
	<b><u>1,565,370</u></b>	<b><u>1,724,770</u></b>

**ANALYSIS OF SUPPORT COSTS**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	<b>164,790</b>	148,833
Promotion costs	<b>849</b>	627
Recruitment	<b>11,902</b>	3,730
Audit and accountancy fees	<b>40,565</b>	40,952
Premises	<b>173,701</b>	240,599
Telephone and internet	<b>23,706</b>	27,210
Legal and professional	<b>144,508</b>	86,415
Depreciation	<b>182</b>	570
Postage, stationery and printing	<b>4,708</b>	7,443
Equipment hire	<b>12,510</b>	753
Computer expenses	<b>46,508</b>	34,675
Other (including COVID-19 expenses)	<b>2,033</b>	18,801
	<b><u>625,962</u></b>	<b><u>610,608</u></b>

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**

	<b>2022</b> £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<b>6,005</b>	5,615
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	<b>27,400</b>	28,572

**9. STAFF COSTS**

	<b>2022</b> £	2021 £
Wages and salaries	<b>1,312,817</b>	1,407,068
Social security costs	<b>113,905</b>	114,594
Contribution to defined contribution pension schemes	<b>56,613</b>	66,269
Casual wages	<b>95,169</b>	41,741
	<b>1,578,504</b>	1,629,672

The average number of persons employed by the Charity during the year was as follows:

	<b>2022</b> No.	2021 No.
Chief Executive	<b>1</b>	1
Management and administration	<b>10</b>	12
Client-facing staff	<b>55</b>	55
	<b>66</b>	68

Average headcount expressed as full-time equivalent:

	<b>2022</b> No.	2021 No.
Chief Executive	<b>1</b>	1
Management and administration	<b>10</b>	11
Client-facing staff	<b>40</b>	42
	<b>51</b>	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:

	<b>2022</b>	2021
	<b>No.</b>	No.
In the band £60,001 - £70,000	<b>1</b>	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 £
<b>COST OR VALUATION</b>	
At 1 April 2021	87,539
Disposals	(22,562)
At 31 March 2022	<u>64,977</u>
<b>DEPRECIATION</b>	
At 1 April 2021	87,357
Charge for the year	182
On disposals	(22,562)
At 31 March 2022	<u>64,977</u>
<b>NET BOOK VALUE</b>	
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**

	<b>2022</b>	2021
	£	£
Trade creditors	<b>18,215</b>	28,841
Other taxation and social security	<b>33,049</b>	29,872
Other creditors	<b>6,592</b>	7,537
Accruals and deferred income	<b>44,482</b>	99,143
	<b>102,338</b>	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.

	<b>2022</b>	2021
	£	£
<b>DEFERRED INCOME - GRANT FUNDING</b>		
Deferred income at 1 April 2021	<b>44,260</b>	79,582
Resources deferred during the year	-	44,260
Amounts released from previous periods	<b>(44,260)</b>	(79,582)
<b>Deferred income at 31 March 2022</b>	<b>-</b>	44,260

**13. PROVISIONS**

	<b>Dilapid- ations £</b>
At 1 April 2021 and 31 March 2022	<b>15,000</b>

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 £
<b>UNRESTRICTED FUNDS</b>				
Reserves	1,054,152	2,018,825	(2,039,569)	1,033,408
<b>RESTRICTED FUNDS</b>				
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)	-
<b>TOTAL OF FUNDS</b>	<b>1,055,002</b>	<b>2,170,274</b>	<b>(2,191,868)</b>	<b>1,033,408</b>

---

**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 £
<b>UNRESTRICTED FUNDS</b>					
Reserves	708,894	2,473,191	(2,152,933)	25,000	1,054,152
<b>RESTRICTED FUNDS</b>					
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
<b>TOTAL OF FUNDS</b>	<b>732,086</b>	<b>2,658,294</b>	<b>(2,335,378)</b>	<b>-</b>	<b>1,055,002</b>

**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	<b>1,150,746</b>
Creditors due within one year	(102,338)	<b>(102,338)</b>
Provisions for liabilities and charges	(15,000)	<b>(15,000)</b>
	<b>1,033,408</b>	<b>1,033,408</b>

**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**

	<b>2022</b> £	2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	<b>(21,594)</b>	322,916
<b>ADJUSTMENTS FOR:</b>		
Depreciation charges	<b>182</b>	570
Dividends, interests and rents from investments	<b>(502)</b>	(1,776)
Decrease/(increase) in debtors	<b>(30,138)</b>	52,324
(Decrease)/increase in creditors	<b>(68,055)</b>	(27,606)
Movement in dilapidation provision	-	(15,000)
<b>NET CASH PROVIDED (USED IN)/BY OPERATING ACTIVITIES</b>	<b><u>(120,107)</u></b>	<u>331,428</u>

**SMART CRIMINAL JUSTICE SERVICES**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2022</b>	2021
	£	£
Cash in hand	<b>599,905</b>	720,012
Notice deposits (less than 3 months)	<b>402,277</b>	401,775
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>1,002,182</b>	1,121,787

**18. ANALYSIS OF CHANGES IN NET DEBT**

	<b>At 1 April 2021</b>	<b>Cash flows</b>	<b>At 31 March 2022</b>
	£	£	£
Cash at bank and in hand	<b>1,121,787</b>	<b>(119,605)</b>	<b>1,002,182</b>
	<b>1,121,787</b>	<b>(119,605)</b>	<b>1,002,182</b>

**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:

	<b>2022</b>	2021
	£	£
<b>AMOUNTS PAYABLE</b>		
Not later than 1 year	<b>12,800</b>	106,150
Later than 1 year and not later than 5 years	<b>33,067</b>	92,542
	<b>45,867</b>	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.