

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		<u>689,621</u>	<u>-</u>	<u>689,621</u>	<u>1,033,408</u>
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><u>(57,600)</u></u>	<u><u>(354,497)</u></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><u>633,618</u></u>	<u><u>(52,054)</u></u>	<u><u>581,564</u></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
	<hr/>	<hr/>	<hr/>
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)	-
	<hr/>	<hr/>	<hr/>
	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 £	31.3.23 £
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>