

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

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

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

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

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

**OBJECTIVES AND ACTIVITIES**

**Policies and objectives**

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

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

This is achieved by:

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

**Public benefit**

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

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

**ACHIEVEMENTS AND PERFORMANCE**

**Overview**

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

**Prebend Street**

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

**Support & Prevention**

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

**Nutrition & Essentials**

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

**Health & Wellbeing**

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

**Safety & Community Engagement**

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

**Housing & Integration**

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

**Partnerships & Expansion**

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

**Funding & Resource Improvements**

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

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

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

**Kate's Place**

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

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

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

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

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

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

#### **Rogers Court**

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

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

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

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

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

#### **Emergency Accommodation Provision: Somewhere Safe to Stay Hub**

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

During the reporting period:

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

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

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

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

**Outreach: Rough Sleeper Initiative**

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

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

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

**Charis House**

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

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

**Homelessness Prevention**

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

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

**Fundraising activities**

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

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

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

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

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

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

**ACHIEVEMENTS AND PERFORMANCE**

**Volunteering**

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

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

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

**Key Achievements**

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

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

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

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

**FINANCIAL REVIEW**

**Financial position**

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

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

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

The charity has free reserves of £475,694.

**Principal funding sources**

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

**Investment policy and objectives**

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

**Reserves policy**

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

**Going concern**

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

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

**PLANS FOR FUTURE PERIODS**

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

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

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



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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

**Governance from the Board of Trustees**

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

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

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

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

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

**Recruitment and appointment of new trustees**

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

**Organisational structure and decision making**

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

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

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

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

**Pay policy for senior staff**

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

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

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

**Recruitment**

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

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

In 2024/2025, the key risks identified include:

**1. Insufficient staff to cover services**

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

Principal controls and mitigating actions:

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

**2. Reduced funding from trusts, grants, and donations**

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

Principal controls and mitigating actions:

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

**3. Failure to comply with GDPR and data management requirements**

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

Principal controls and mitigating actions:

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

**4. Safety risks to outreach workers**

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

Principal controls and mitigating actions:

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

**5. Safeguarding risks relating to client vulnerability**

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

Principal controls and mitigating actions:

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **6. IT system failure or cyber security breach**

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

Principal controls and mitigating actions:

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

### **7. Contractual non-compliance with commissioners**

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

Principal controls and mitigating actions:

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

### **8. Failure to maintain quality standards**

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

Principal controls and mitigating actions:

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

### **9. Negative media or reputational issues**

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

Principal controls and mitigating actions:

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

### **10. Health & Safety incident at services**

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

Principal controls and mitigating actions:

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

### **11. Loss of a key partner relationship**

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

Principal controls and mitigating actions:

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**12. Changes in legislation or regulation**

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

Principal controls and mitigating actions:

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

**13. Failure of governance or oversight**

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

Principal controls and mitigating actions:

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

**14. Loss of key staff or senior leadership**

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

Principal controls and mitigating actions:

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

**15. Failure to meet fundraising targets**

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

Principal controls and mitigating actions:

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

**16. Inability to evidence impact effectively**

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

Principal controls and mitigating actions:

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03398982 (England and Wales)

**Registered Charity number**

1069087

**Registered office**

12 Prebend Street

Bedford

Bedfordshire

MK40 1DP

**Trustees**

David Fergus Crombie

Adrian Davey (resigned 2.6.25)

Keara O'Connor (resigned 17.10.24)

Susan Helen Prytherch (resigned 31.3.25)

Sallie Stanton (resigned 14.11.25)

Simon Danes

Sarah Tayleur (resigned 26.06.25)

Annie Naisbett (appointed 10.5.24) (resigned 10.10.25)

Tendai Rukarwa (appointed 10.5.24) (resigned 17.10.24)

Jonathan David Gibson (appointed 17.10.24) (resigned 10.09.25)

Jordan Clews (appointed 26.10.25)

Tom Otley (appointed 28.10.25)

Karen Chisnall (appointed 31.10.25)

Sarah Smale (appointed 12.11.25)

Juliet Paull (appointed 14.11.25)

Heenal Jagatia (appointed 24.10.25)

**Company Secretary**

Louise Ritchie

**Auditors**

GH Audit Limited

Brigham House

93 High Street

Biggleswade

Bedfordshire

SG18 0LD

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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



Simon Danes

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Trustee

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

### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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



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

### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of trustees**

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

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

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

Audit response to risks identified:

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

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

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

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

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

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

### **Use of our report**

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



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

Date: 18<sup>th</sup> December 2025

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

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

## Smart Criminal Justice Services

### Balance Sheet 31 March 2025

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

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

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



Simon Danes

.....  
Trustee

## Smart Criminal Justice Services

### Cash Flow Statement for the Year Ended 31 March 2025

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

The notes form part of these financial statements

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

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

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

**1. STATUTORY INFORMATION**

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

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

**Going concern**

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

**Income**

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

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

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

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

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

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



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

**2. ACCOUNTING POLICIES - continued**

**Expenditure**

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

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

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

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

**Tangible fixed assets**

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

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

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

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

Fixtures and fittings - 33.33% straight line

Motor vehicle - 20% straight line

**Taxation**

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

**Fund accounting**

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

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

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

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

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

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

**Debtors and creditors receivable / payable within one year**

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

**3. DONATIONS AND LEGACIES**

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

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

**4. INVESTMENT INCOME**

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

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

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

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

**7. CHARITABLE ACTIVITIES COSTS**

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

**8. SUPPORT COSTS**

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

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

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

**9. NET INCOME/(EXPENDITURE)**

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

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

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

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

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

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

**11. STAFF COSTS**

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

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

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

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

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

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

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

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

**13. TANGIBLE FIXED ASSETS**

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

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

**17. MOVEMENT IN FUNDS**

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

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

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



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

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

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

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

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

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

**17. MOVEMENT IN FUNDS - continued**

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

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

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

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

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

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

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

Food Grant was received from Bedford Borough Council.

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

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

**18. EMPLOYEE BENEFIT OBLIGATIONS**

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

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

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

**19. RELATED PARTY DISCLOSURES**

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

## Smart Criminal Justice Services

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

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

This page does not form part of the statutory financial statements

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

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

This page does not form part of the statutory financial statements