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**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**CONTENTS**

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	Page
<b>Reference and Administrative Details of the Company, its Trustees and Advisers</b>	<b>1</b>
<b>Trustees' Report</b>	<b>2 - 7</b>
<b>Independent Auditors' Report on the Financial Statements</b>	<b>8 - 12</b>
<b>Statement of Financial Activities</b>	<b>13</b>
<b>Balance Sheet</b>	<b>14</b>
<b>Statement of Cash Flows</b>	<b>15</b>
<b>Notes to the Financial Statements</b>	<b>16 - 29</b>

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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<b>Trustees</b>	Gregory Berman, Resigned as Chair 24 October 2023 Mark Blake Courtney Bryan Aubrey Fox Shauneen Lambe Karyn McCluskey, Appointed as Chair 24 October 2023 Geraldine O'Hare Gordon Wasserman Robert Zara Adjoa Abekah-Mensah (appointed 24 January 2024) Kevin Sadler (appointed 24 January 2024) Sal Naseem (appointed 24 January 2024)
<b>Company registered number</b>	08274430
<b>Charity registered number</b>	1151939
<b>Registered office</b>	Unit 321 Edinburgh House 170 Kennington Lane London SE11 5DP
<b>Independent auditors</b>	Nyman Libson Paul LLP Chartered Accountants 124 Finchley Road London NW3 5JS
<b>Bankers</b>	Barclays Bank PLC 81 Fleet Street London EC4Y 1EL
<b>Senior Management</b>	Phil Bowen (Director) Vicki Morris (Deputy Director)

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The objects of the charity, defined in our memorandum and articles of associations, are to promote, for the benefit of the public, the efficiency and effectiveness of the justice system in the United Kingdom.

### **Vision and mission**

2023/24 was the second year of the Centre's three-year strategy, *Fair and Effective: Putting practitioners and the evidence at the heart of justice reform*. This sets out our approach and our theory of change over the next three years. It is consciously and deliberately a continuation on the broad themes of our work since our founding in 2011.

*Fair and Effective* sets out our vision to build a justice system which every citizen believes is fair and effective. We believe that the justice system should be focused on solving the issues that drive crime and social harm; that it should be fair in how it treats people; that it should be proportionate in the things it does; and that those on the front line should be given the freedom and support to come up with innovative solutions to the problems their communities face.

To deliver our vision of fairer and more effective justice system, *Fair and Effective* describes how we work:

- provide hands on support to practitioners in the justice system to help them develop and share innovative and effective practice;
- conduct research into how things work right now and how they could work better;
- promote evidence-based, innovative justice policy reforms;
- share lessons between the jurisdictions of the UK and with our sister organisation in New York City, the Center for Justice Innovation.

### **Context**

2023/24 continued themes from the previous years—justice systems across the UK struggled to cope with rising and complex demand and were still recovering from the continued impacts of the Covid-19 pandemic. Moreover, persistent issues such as the over representation of individuals from our poorer and our minoritised communities, the lack of service provision for victims of crime, and constrained public service budgets continued. For the justice workforce, like many in the UK, hard-working practitioners continued to deliver services while seeing their pay in real terms diminish, due to historically high inflation.

### **Key achievements in 23/24**

In *Fair and Effective*, we highlighted our six areas of focus, which shape our objectives and our programmes of work. We have achieved the following in these areas:

#### Out of court resolutions

To keep our communities safer while minimising the collateral consequences of prosecution on people's future life chances, we work to improve the use and effectiveness of pre-court disposals. Pre-court disposals are an evidence-based way of addressing low-level criminal behaviour, especially for children and young people, those from minoritised communities, and for women who offend. In 2023/24, we worked with a number of police forces, youth justice services and others to improve their practice, assisting them to implement best practice interventions. We also worked to influence the Youth Justice Board's Case management guidance to strengthen its provisions on the use of diversion. We published research on children with Special Educational Need and Disabilities (SEND) and their experiences of out of court resolutions. We've provided practical assistance to the Government and the National Police Chiefs Council on the implementation of a proposed new out of court disposal framework. We have assisted a number of forces to implement our evidence-based framework for the use of out of court resolutions for drug possession.

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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Court reform

We champion Community Advice services, which signpost people to services to help them with issues like debt and mental health needs. This includes running the service in Highbury Corner magistrates' court, where we directly worked over 300 cases for individual court users to help them access the support they need, while providing information and guidance to over 1,000 others. Our Highbury service often works with people with a wide range of needs, including housing, benefits support and mental health issues.

We champion and support evidence-based problem-solving courts to test new approaches to difficult cases where social, human, and legal problems intersect. In public family law, we help practitioners implement evidence-led problem-solving approaches, in particular supporting the 13 Family Drug and Alcohol Courts, which work with families to overcome the substance misuse, mental health and domestic abuse problems which lead to their children being at risk of serious harm. We provided induction training to three new problem-solving courts in adult criminal courts, as well as providing policy advice on them to the Ministry of Justice. We also provided training and support to the new pathfinder pilots in private family law.

Smarter sentencing

We focused our work in this area on a research and policy project on the use of the court fine, and their impact on people on low incomes. We conducted 56 in-depth interviews with people on low incomes and who had received a court fine. This also included a legal review of court fines, a data review and a literature review. We are due to publish the first stage of our research in May 2024.

Women in justice

Women in our justice system often have different and more complex needs than men. We work to implement gender-specific responses for women in the justice system, especially around violence against women and girls. This includes support practitioners to deliver gender-responsive interventions and victim services, trauma-informed practice and ensuring policy change recognises the distinct needs of women and girls. We published a range of research and practical toolkits, for example, guidance to commissioners for developing drug and alcohol treatment services for women. We also published a briefing on the current landscape of protective orders and lessons that should be considered for the implementation of the new Domestic Abuse Protection Notices and Orders, ahead of their pilots due to start in 2024.

Strategic policy

In an election year, we focused our policy work on influencing political parties' manifestos.

**FINANCIAL REVIEW**

In financial year 2023/24, the charity received £1,166,442. The total income represents a 5% decrease on the previous year (£1,229,177). In total, we received £852,471 in unrestricted funds and £313,971 in restricted funds. This compares to £861,829 in unrestricted funds and £367,348 in restricted funds we received in 2022/23.

**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

Of the restricted funds received in 2023/24, the funds were used as follows:

<b>Funder</b>	<b>Purpose</b>	<b>Amount</b>
Aberdeen Financial Fairness Trust	Smarter Sentencing: Court fines and fees	£40,000
Barrow Cadbury Trust	Pre-court disposals	£49,500
Hadley Trust	Court reform: Highbury Community Advice	£95,000
Jabbs Foundation	Women in justice: Women and treatment services	£61,521
FDAC National Partnership	Problem-solving courts: Family courts	£48,000
National Lottery Wales	Problem-solving courts: Family courts	£19,950
		<b>£313,971</b>

In financial year 2023/24, the charity spent £1,125,742. The total expenditure represents a 10% decrease on the previous year (£1,262,984).

*Going concern*

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a 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. In particular, approval of the budget for 24/25 by the Board in March 2024 indicated that 77% of the required expenditure had been secured in income prior to the start of the financial year, with 6 months in free reserves.

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.

*Risk management*

The principal risks and uncertainties facing the Centre are:

- The organisation's financial reliance on particular foundations (see below) and the impact of low economic growth on their portfolios;
- Political uncertainty, making influencing policy and building networks with key opinion formers challenging, especially with a General Election potentially occurring in 24/25;
- Operational challenges that justice agencies are facing, especially the reunification of the probation service, the increasing prison population and ongoing court backlogs, which are especially acute for victims of sexual violence;
- The Centre carries significant risk related to its Highbury Community Advice services, specifically risks concerning health and safety and safeguarding risks related to clients of the service.

To manage these risks, we worked closely with funders and others to revise delivery plans on some of our restricted grants. We have also ensured that we have maintained links with officials, devolved administrations and others who have influence over policy formation away from national Government. As respects the operation of our Highbury Community Advice service, we have safeguarding and health and safety policies and procedures in place and it is subject to regular discussion and review by the Centre's management.

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Reserves policy**

The charity aims to maintain free reserves sufficient to cover at least six months' of total future annual expenditure (minus grants). This equates to £560,000 - £600,000. Specific permission from the Trustees is required if reserves are likely to fall below this minimum target.

At year end, the Charity held funds totalling £727,145 (2022: £686,445), including £119,512 held in restricted funds (2023: £94,774) and £607,633 held in unrestricted funds (2023: £591,671). The Charity's free reserves (unrestricted funds less fixed assets and commitments) totalled £585,714 (2023: £575,675) and is in line with the free reserves target.

**Plans for future periods**

In financial year 2024/25, the charity has confirmed income of £1,182,832, and anticipates spending £1,210,611, of which the biggest expenditure is on staff costs (£755,995 or 62% of total anticipated expenditure).

2024/25 is the last year of our current strategy. Given the change of the Government, this provides the Centre an opportunity to review its current areas of focus and its policy objectives. There are areas, such as problem-solving courts in the criminal justice system, where the existence of pilots and the ending of Government funding for the Centre's work provide a natural opportunity to re-evaluate our future commitment to this area. Other areas, especially our growing portfolio of work around women in the justice systems, our work on early intervention for children, and our work on domestic abuse and family court reform, will remain. Moreover, regardless of the shifts we make over the next year, our mission to put evidence-based policy and practice into action across the justice system will continue.

**STRUCTURE, MANAGEMENT AND GOVERNANCE**

**Constitution**

The charity is registered as a charitable company limited by guarantee and was set up by a Trust deed on 30th October 2012. The charity is registered (charity number 1151939).

**Method of election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are identified via existing networks and through formal and informal conversations with the Chair and Director of the charity.

**Induction of Trustees**

Induction of Trustees is through conversations with the Director of the charity, the issuance of formal induction materials to the Trustee and their further involvement in the work of the charity.

The training of trustees includes the provision of up-to-date financial and other information about the charity, the circulation of Charity Commission publications giving guidance on the role of Trustees, informal meetings with the team and the Director, and an annual 'in person' meeting with the Director and other staff.

**Decision making**

The business of the Charity is managed by the Trustee Board. The Trustees are responsible for the following decisions: (i) approval of the annual budget; (ii) review of finances; (iii) reviewing the performance of the charity against its stated aims and charitable objects.

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The chair of the Trustee Board is responsible for the remuneration and performance appraisal of the Director, in consultation with the Trustee Board. The chair gathers feedback on the performance of the Director from the team and other stakeholders as part of the Director's performance appraisal.

**Remuneration of staff**

Remuneration of all staff is set through the charity's salary policy. We set initial salaries through benchmarking exercises comparing pay scales across the sector. The Centre's pay policy is based on a combination of inflationary and performance-related increases, with the goal of rewarding good performance and team well-being, as far as the Centre's overall financial situation can allow.

**Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

**Public benefit**

The Trustees are aware of and give due consideration, when setting objectives and planning activities, to the Charity Commission's guidance on public benefit.

**Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year, 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 these financial statements, the trustees are required to:

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information



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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Auditors**

Nyman Lisbon Paul LLP have expressed their willingness to continue in office and will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

**Small company exemptions**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of Trustees on

and signed on their behalf by:

**Karyn McCluskey**  
Chair of the Board

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CENTRE FOR JUSTICE INNOVATION UK**

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**Opinion**

We have audited the financial statements of The Centre for Justice Innovation UK (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CENTRE FOR JUSTICE INNOVATION UK (CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

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

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

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

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

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CENTRE FOR JUSTICE INNOVATION UK (CONTINUED)**

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**Responsibilities of trustees**

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

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

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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 relation to timing of income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CENTRE FOR JUSTICE INNOVATION UK (CONTINUED)**

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We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act.

In addition, we considered other laws and regulations that could have an effect on the company and result in the imposition of financial or other penalties and litigation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

All matters in relation to non-compliance with laws and regulations and potential fraud risks were communicated to all members of the engagement team and we remained alert to any indications of non-compliance throughout the audit.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- assessing the appropriateness and where appropriate with third parties concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and correspondence with HMRC;
- in addressing the risk of fraud through management override of controls, reviewing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

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

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CENTRE FOR JUSTICE INNOVATION UK (CONTINUED)**

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**Use of our report**

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

**Andrew Thomas (Senior Statutory Auditor)**

for and on behalf of

**Nyman Libson Paul LLP**

Chartered Accountants

124 Finchley Road

London

NW3 5JS

Date:

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	697,000	313,971	1,010,971	1,182,727
Charitable activities	4	155,471	-	155,471	46,450
<b>Total income</b>		<b>852,471</b>	<b>313,971</b>	<b>1,166,442</b>	<b>1,229,177</b>
<b>Expenditure on:</b>					
Charitable activities	5	836,509	289,233	1,125,742	1,262,984
<b>Total expenditure</b>		<b>836,509</b>	<b>289,233</b>	<b>1,125,742</b>	<b>1,262,984</b>
<b>Net movement in funds</b>		<b>15,962</b>	<b>24,738</b>	<b>40,700</b>	<b>(33,807)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		591,671	94,774	686,445	720,252
Net movement in funds		15,962	24,738	40,700	(33,807)
<b>Total funds carried forward</b>		<b>607,633</b>	<b>119,512</b>	<b>727,145</b>	<b>686,445</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 29 form part of these financial statements.

**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 08274430**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	21,919	15,996
<b>Current assets</b>			
Debtors	10	94,478	49,270
Cash at bank and in hand		650,745	675,201
		<u>745,223</u>	<u>724,471</u>
Creditors: amounts falling due within one year	11	(39,997)	(54,022)
<b>Net current assets</b>		<u>705,226</u>	<u>670,449</u>
<b>Total assets less current liabilities</b>		<u>727,145</u>	<u>686,445</u>
<b>Total net assets</b>		<u><u>727,145</u></u>	<u><u>686,445</u></u>
<b>Charity funds</b>			
Restricted funds	12	119,512	94,774
Unrestricted funds	12	607,633	591,671
<b>Total funds</b>		<u><u>727,145</u></u>	<u><u>686,445</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on \_\_\_\_\_ and signed on their behalf by:

**Karyn McCluskey**  
Chair

The notes on pages 16 to 29 form part of these financial statements.



**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	14	(7,739)	(41,065)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(16,717)	(7,872)
<b>Net cash used in investing activities</b>		(16,717)	(7,872)
<b>Change in cash and cash equivalents in the year</b>		(24,456)	(48,937)
Cash and cash equivalents at the beginning of the year		675,201	724,138
<b>Cash and cash equivalents at the end of the year</b>	15	650,745	675,201

The notes on pages 16 to 29 form part of these financial statements

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. General information**

The Centre for Justice Innovation UK is a charitable company limited by guarantee, incorporated in England and Wales. The liability of each member in respect of the guarantee is limited to £1. Its registered office and principal place of business is Unit 321 Edinburgh House, 170 Kennington Lane, London, SE11 5DP. The Directors of the company are the Trustees named in the Reference and Administrative Information on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Centre for Justice Innovation UK meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees have reviewed the charity's forecasts and budgets and accordingly have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Having therefore assessed the Charity's financial position, its plans for the foreseeable future and the risks to which it is exposed and, taking into account future expected income streams, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

**2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities when the Company is entitled to receive the money. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	33%
Fixtures and fittings	-	33%
Office equipment	-	33%

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

**2.9 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.10 Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

**2.11 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2.13 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Company's accounting policies, which are described above, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants	697,000	313,971	1,010,971	1,182,727
	<u>697,000</u>	<u>313,971</u>	<u>1,010,971</u>	<u>1,182,727</u>
Total 2023	<u>815,379</u>	<u>367,348</u>	<u>1,182,727</u>	

In addition to the Restricted grant funders detailed on page 4 in the Trustees' report, the Charity received unrestricted grants from the following funders, which are included within total unrestricted grants:

£150,000 from the Esmee Fairbairn Foundation  
£430,000 from the Hadley Trust  
£20,000 from the AB Charitable Trust  
£50,000 from the Jongen Charitable Trust  
£25,000 from the Aurum Trust

**4. Income from charitable activities**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Consultancy contracts and fees	155,471	155,471	46,450
	<u>155,471</u>	<u>155,471</u>	<u>46,450</u>
Total 2023	<u>46,450</u>	<u>46,450</u>	

Income from consultancy contracts is derived from research projects and consultancy services of a contract nature that the charity has undertaken to promote evidence-based justice policy reforms.

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. Analysis of expenditure by activities**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Research and dissemination	791,163	334,579	1,125,742	1,262,984
Total 2023	1,040,985	221,999	1,262,984	

**Analysis of direct costs**

	Total funds 2024 £	Total funds 2023 £
Wages and salaries	656,329	718,167
Consultancy	63,641	142,649
Other direct costs	67,774	175,026
Training	3,419	5,143
	791,163	1,040,985

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds 2024 £	Total funds 2023 £
Staff costs	80,001	50,215
Depreciation	10,794	15,205
Office costs	39,666	31,979
Recruitment, health & safety and staff welfare	47,368	25,654
Insurance	1,673	3,124
Rent and rates	76,451	62,671
Travel and subsistence	49,338	15,751
Sundry expenses	2,805	1,477
Subscriptions	15,589	6,385
Governance costs	10,894	9,538
	<u>334,579</u>	<u>221,999</u>

**6. Auditors' remuneration**

	2024 £	2023 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	<u>7,200</u>	<u>7,000</u>

**7. Staff costs**

	2024 £	2023 £
Wages and salaries	620,127	658,741
Social security costs	52,989	67,386
Contribution to defined contribution pension schemes	63,214	42,255
	<u>736,330</u>	<u>768,382</u>

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**7. Staff costs (continued)**

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

	2024 No.	2023 No.
Employees	17	18

All employee time is involved in providing either direct or support services to the charitable activities of the Company.

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

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	1
In the band £80,001 - £90,000	1	1

The total amount of employee benefits received by key management personnel was £176,950 (2023: £171,439).

**8. Trustees' remuneration and expenses**

During the year, Shauneen Lambe was paid remuneration of £4,019 (2023: £4,108) by the Charity. This related to project work undertaken in partnership with and on behalf of the Charity's sister organisation, the Center For Justice Innovation and was paid out of unrestricted funds. The Center for Justice Innovation will reimburse the Charity for the payment made on its behalf.

During the year, Geraldine O'Hare was paid remuneration of £1,000 (2023: £nil) by the Charity. This related to training provided on problem solving courts.

Trustees received no other remuneration or benefits.

During the year ended 31 March 2024, travel expenses incurred to attend meetings and workshops totalling £7,221 (2023: £1,219) were reimbursed or paid directly to 6 Trustees (2023: 3 Trustees).



**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. Tangible fixed assets**

	Short-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>				
At 1 April 2023	8,455	13,901	66,012	88,368
Additions	7,683	-	9,034	16,717
Disposals	(8,455)	(2,111)	(2,802)	(13,368)
At 31 March 2024	7,683	11,790	72,244	91,717
<b>Depreciation</b>				
At 1 April 2023	8,455	13,901	50,016	72,372
Charge for the year	191	-	10,603	10,794
On disposals	(8,455)	(2,111)	(2,802)	(13,368)
At 31 March 2024	191	11,790	57,817	69,798
<b>Net book value</b>				
At 31 March 2024	7,492	-	14,427	21,919
At 31 March 2023	-	-	15,996	15,996

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**THE CENTRE FOR JUSTICE INNOVATION UK**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**10. Debtors: Amounts falling due within one year**

	2024 £	2023 £
Other debtors	23,766	12,658
Prepayments and accrued income	70,712	36,612
	<u>94,478</u>	<u>49,270</u>

**11. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Other taxation and social security	16,412	16,047
Other creditors	5,468	9,630
Accruals and deferred income	18,117	28,345
	<u>39,997</u>	<u>54,022</u>

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	591,671	852,471	(836,509)	607,633
<b>Restricted funds</b>				
Court reform	29,321	95,000	(90,057)	34,264
Pre-court disposals	14,570	49,500	(43,056)	21,014
Problem-solving courts	32,548	67,950	(67,364)	33,134
Smarter Sentencing	34,947	40,000	(40,000)	34,947
Women in justice	(16,612)	61,521	(48,756)	(3,847)
	94,774	313,971	(289,233)	119,512
<b>Total of funds</b>	686,445	1,166,442	(1,125,742)	727,145

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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12. Statement of funds (continued)

**Purposes of restricted funds**

The purposes of the restricted funds are summarised below. Further details on the objectives and achievements of restricted funds are provided in the Trustees' report.

**Court reform**

These funds are used to promote evidence based court reform research to improve procedural fairness in court. The charity also provides Community Advice services, including the running the service in Highbury Corner magistrates' court, where the charity worked with over 150 court users to help them access the support they need relating to housing, benefits support and mental health issues.

**Pre-court disposals**

These funds are used to improve the use and effectiveness of pre-court disposals as an evidence-based way of addressing low-level criminal behaviour, while minimising the collateral consequences of prosecution on people's future life chances.

**Problem-solving courts**

These funds are used to help practitioners implement evidence-led problem-solving approaches, in particular supporting the 16 Family Drug and Alcohol Courts, which work with families to overcome the substance misuse, mental health and domestic abuse problems which lead to their children being at risk of serious harm.

**Smarter sentencing**

These funds are used to promote evidence-based practice in sentencing across the UK where crime is proportionately punished, the harm caused by crime is repaired, victims feel listened to and protected, systemic racial disparities are tackled, and where people who have offended are given the chance to turn around their lives.

**The best of British justice innovation**

These funds are used to promote the best of Britain's innovative justice practice using cross-jurisdictional networks in Northern Ireland, Scotland and beyond. The charity researches emerging trends in innovation, such as the use of new technology in the justice system, to ensure that the justice system keeps pace with the changing world around it.

**Women in justice**

These funds are used to research and implement gender-specific responses for women in the justice system, especially around violence against women and girls. This includes supporting practitioners to deliver gender-responsive interventions and victim services, traumainformed practice and ensuring policy change recognises the distinct needs of women and girls.

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General Funds - all funds	593,101	861,829	(724,478)	(138,781)	591,671
<b>Restricted funds</b>					
Court reform	85,355	151,548	(207,582)	-	29,321
Pre-court disposals	21,718	31,670	(38,818)	-	14,570
Problem-solving courts	25,458	80,708	(212,399)	138,781	32,548
Smarter Sentencing	-	45,000	(10,053)	-	34,947
The best of British justice innovation	-	13,950	(13,950)	-	-
Women in justice	(5,380)	44,472	(55,704)	-	(16,612)
	127,151	367,348	(538,506)	138,781	94,774
<b>Total of funds</b>	720,252	1,229,177	(1,262,984)	-	686,445

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	21,919	-	21,919
Current assets	625,711	119,512	745,223
Creditors due within one year	(39,997)	-	(39,997)
<b>Total</b>	607,633	119,512	727,145

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**13. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	15,996	-	15,996
Current assets	629,697	94,774	724,471
Creditors due within one year	(54,022)	-	(54,022)
<b>Total</b>	<b>591,671</b>	<b>94,774</b>	<b>686,445</b>

**14. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	40,700	(33,807)
<b>Adjustments for:</b>		
Depreciation charges	10,794	15,205
Increase in debtors	(45,208)	(5,680)
Decrease in creditors	(14,025)	(16,783)
<b>Net cash used in operating activities</b>	<b>(7,739)</b>	<b>(41,065)</b>

**15. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	650,745	675,201
<b>Total cash and cash equivalents</b>	<b>650,745</b>	<b>675,201</b>

**THE CENTRE FOR JUSTICE INNOVATION UK**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Analysis of changes in net debt**

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	675,201	(24,456)	650,745
	<u>675,201</u>	<u>(24,456)</u>	<u>650,745</u>

**17. Pension commitments**

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 payable by the charity to the fund amounted to £5,238 (2023: £4,689) at the balance sheet date and are included in creditors.

**18. Operating lease commitments**

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	<u>35,955</u>	<u>32,400</u>