

Charity registration number: 1183958

Sentencing Academy

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Sentencing Academy

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Sentencing Academy

Reference and Administrative Details

Trustees	John Michael Hough, Chair Orla Slattery (Myatt) Bethany Currie Ian Peter Brownhill Peter Hungerford-Welch Gregor Donaldson Anna Draper
Senior Management Team	Jonathan Bild, Deputy Director Sarah McManus, Director of Operations Julian Roberts, Executive Director
Charity Registration Number	1183958
Principal Office	Unit 4.02 60 Gray's Inn Road London WC1X 8LU
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Sentencing Academy

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Michael Hough, Chair
	Orla Slattery (Myatt)
	Bethany Currie
	Ian Peter Brownhill
	Peter Hungerford-Welch
	Gregor Donaldson
	Anna Draper

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO Foundation adopted 18 June 2019.

Recruitment and appointment of trustees

The Dawes Trust nominates one trustee for the duration of our funding agreement whilst the remaining trustees were selected for their relevant expertise in our subject area or linked to specific skill sets to strengthen and diversify membership of the Board.

Organisational structure

We have taken positive steps this year to enhance the governance structure by conducting a comprehensive skills audit which provided valuable insights that will help shape future recruitment and training initiatives. Additionally, equality, diversity, and inclusion (EDI) self-assessment has been completed, ensuring adherence to Principle 6 of the Governance Code. This self-assessment will guide the Sentencing Academy's efforts in promoting EDI within its operations.

The Academy's continued commitment to robust governance is evident through the approval of eight new policies this year, review of existing policy documents, expansion of the Financial Procedures Manual and completion of a financial audit in July. These measures ensure effective management of people, information, financial operations, as well as risk evidencing compliance and operational integrity.

Objectives and activities

Objects and aims

1. To promote the prevention of crime and the rehabilitation of offenders for the benefit of the public by promoting efficient and effective sentencing practices, including in particular (but without limitation) by conducting and promoting research into effective sentencing practices for offenders in England and Wales and publishing the useful results of such research.
2. To advance education on the subject of the sentencing of offenders for the benefit of the public, and to conduct and promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

Sentencing Academy

Trustees' Report (continued)

Public benefit

We conduct and commission research into sentencing in England and Wales. We respond to consultations on draft sentencing guidelines with a view to improving these guidelines and engaging in the policy-making process when opportunities arise. We use social media and our website to communicate with the public about sentencing issues and we also hold events that are available to the public. Our evidence-led approach informs our communications and activities to improve public understanding and awareness around sentencing.

Through responding fully to consultations on sentencing issues and engaging directly with the policy-making process we help shape sentencing policy and practice in a way that promotes the prevention of crime and efficient and effective sentencing practices. We conduct and commission research on sentencing issues which can further contribute to the prevention of crime through improved sentencing practices and this research also advances education on sentencing. Through our website, use of social media and engagement with the media along with our bi-monthly newsletter, and hosting open events, we make this knowledge available to the public free of charge ensuring that expert opinion is accessible.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

This has been a busy and transformative year for the Sentencing Academy as it expanded and developed its strategic objectives and delivery output. A summary of our achievements is detailed below:

1. Provide an open learning environment for those working at and for charity

We have continued to support and offer two internship programmes in partnership with the Kalisher Trust and with the University of Oxford enabling participants to attend knowledge exchange events; collaborate with specialist researchers contributing to academic and practitioner debate, and to write and have published their own articles on our website under the supervision of the Deputy Director.

Through the Thesis Award initiative, we have tried to foster and encourage an interest in sentencing with post graduate students in universities across England and Wales. The award adjudicated by a panel enables students to contribute to scholarly work for publication on our website, sharing their work and insight with leading academics and researchers in the field alongside a monetary incentive. The initiative also looks to promote the work of the Academy and create links with new talent and those with a particular interest in sentencing.

We have begun to support two PhD students undertaking cutting edge research into sentencing in England and Wales. These students have also contributed to our wider work this year, providing assistance to a number of our publications during this period. This relationship both provides the PhD students the opportunity to develop their quantitative research skills by undertaking practical research and boosts the Sentencing Academy's capacity to conduct this type of research.

The charity has continued to take part and offer knowledge and development exchange sessions with a range of experts, practitioners, sentencers and policy makers. A collaborative event with the City Law School was organised, focusing on the Sentencing Council's open consultation on imposition guidelines. This event saw meaningful participation from academics, members of the voluntary sector, and representatives from the Sentencing Council, highlighting the Academy's role in facilitating important discussions on judicial matters, enabling learning and the sharing of expert opinion.

Sentencing Academy

Trustees' Report (continued)

2. Develop an 'Effective Sentencing' initiative

In the absence of a lead for this initiative, Directors have reshaped and revised the implementation plan, rescheduling other priorities to enable work to start on the development of the workstream during this period.

We have collaborated with a group of external consultants to introduce and disseminate the concept of a toolkit/resource hub. This initiative is a key output of the Effective Sentencing workstream, designed to enhance understanding and decision-making processes for sentencers, practitioners, and policy makers. An approved pool of researchers will be given commissioning opportunities to develop and contribute to this toolkit/resource hub in 2024/25, following agreement on a digital application model.

In preparation for a value-for-money exercise in the upcoming financial year, several design companies were identified as potential creators of the digital toolkit/resource hub. The Directors reviewed and evaluated numerous good practice examples in this field, narrowing down the list of design companies that the Academy will invite to tender for this project in the new financial year.

Externally, the Directors have shared the concept at networking events and with various partners, using these opportunities to better understand the need, demand, and format for the toolkit/resource hub. The feedback obtained from users has been invaluable, allowing the concept to evolve organically, guided by the needs of its target audience. A formal Steering Group, composed of service users for the toolkit, will be established next year, driven by the interest and necessity of this initiative to be user-led and developed from its inception.

3. Strengthen sustainability

This year, we have continued to develop and enhance the internal infrastructure of the charity. We have successfully achieved external accreditations that further validate and reflect the quality and standards of our internal processes and management framework. We registered as a provider on Public Contracts Scotland (PCS) portal as well as PCS-Tender which is the national eTendering system and is centrally funded by the Scottish Government. Both provide access to low and high value public contract opportunities in Scotland. Following a competitive tender submission on PCS we were awarded the contract to conduct a Literature Review on Sentencing Offences Involving Firearms. A project team including two external Scottish researchers have successfully delivered the report on time and within budget, a positive reflection on the team's capability and professionalism and the strength of the Academy's network of researchers.

During this period, we have gained invaluable experience and knowledge of the tendering process and its requirements; all of which will positively contribute to achieving our strategic goal of income diversification to support the long-term sustainability of the organisation.

We have successfully secured ISO 9001 (quality) and 14001 (environmental) accreditation which we achieved following an assessment and interviews via an external assessor. ISO is an internationally recognised standard that sets out the best way to manage processes, deliver services and covers a huge range of activities. We now have an Integrated Management System which now includes many of the policies, processes and controls we have already put in place across the last few years. Reaccreditation takes place every three years with ongoing improvement and compliance tracked via annual surveillance audits.

Successful completion of the basic level Cyber Essentials accreditation was achieved for the first time this year, strengthening the internal controls and measures to combat fraud and to protect and keep the data and information we hold safe. We also completed our first Carbon Reduction Plan which we have shared on our website finalising our accreditation with the Green Small Business.

Sentencing Academy

Trustees' Report (continued)

4. Improve pathways to engage with criminal justice system stakeholders and the public

Over the past year, dedicated efforts to improve and expand communication channels have led to increased engagement across various platforms including X, LinkedIn, and the bi-monthly Newsletter. This upward trend indicates a successful strategy in building more of a robust online presence and suggests a growing community interested in what the Academy has to say on sentencing. Continual analysis and adaptation of these strategies will be key to encourage further improvement and growth in this area.

The Communications Group, comprising staff, Directors, and Trustees, has been instrumental in refining the organisation's media engagement strategy. This collaborative effort has ensured that the dissemination of information is consistent with the organisation's core values and objectives. Selective participation in media interviews demonstrates a commitment to contributing meaningfully to public discourse, ensuring that any involvement is substantiated by evidence and serves to enlighten the conversation constructively.

We have produced articles on deferred sentencing for the Magistrates Association Magazine and Blackstone's Briefings, contributing insights and analysis on this topical area of sentencing. We have also been cited in March by The Times, expanding our reach beyond the legal community as a repository of sentencing information aiding understanding around the complexities of legal proceedings and the nuances of judicial decisions.

The outreach and engagement initiatives this year have successfully concentrated on three major regional events in the North of England and Wales, specifically in Durham, York, and Cardiff. These events have facilitated the establishment of new connections with twelve speakers from diverse fields such as probation, psychiatry, restorative justice, and academia. Collaboration with 10 voluntary sector groups, including three key infrastructure organisations, has significantly amplified the reach to a broader network of charities and community groups.

The events have attracted approximately 220 delegates, encompassing professionals from the charitable sector, health, probation, the Scottish Sentencing Council, magistrates, academics, students, and the general public. The feedback has been overwhelmingly positive, with 87% of those completing the evaluation stating that the events were useful, and a third considering them extremely so. Additionally, outreach efforts have extended to four magistrate benches and two regional probation services. The focus on contemporary sentencing issues and mental health has positioned these events as pivotal platforms for knowledge exchange, connecting experts, criminal justice stakeholders, the public, and policymakers.

Engagement with a broad spectrum of partners has significantly enhanced the impact and reach of the Academy. From participating in the Transition to Adulthood Alliance, supporting a tailored approach to young adults within the criminal justice system, to collaborations with key figures and institutions such as the Judicial College, to the HM Chief Inspector of Prisons and the Chair of the House of Commons Justice Committee, we have not only elevated the profile of our organisation but have also reinforced the importance of an evidence-based approach, ensuring the long-term sustainability and effectiveness of our work.

The organisation's efforts to contribute to the criminal justice system are multifaceted and impactful. Our research publications examine pivotal aspects of sentencing and our production of a briefing paper on the Criminal Justice Bill and Sentencing Bill highlights the importance of understanding legislative changes and their broader societal effects. These documents collectively signify a commitment to informed discourse on legal reform and its ramifications.

Sentencing Academy

Trustees' Report (continued)

The increase in blog output this year not only broadens accessibility to these discussions but also enriches public understanding by summarising key developments such as sentencing reforms proposed in the King's Speech, insights from the House of Commons Justice Committee report on public opinion and understanding of sentencing, and the intricacies of parole through high-profile cases. We have also expanded our reach by featuring guest contributions, looking at Scotland's approach to sentencing guidelines and the examination of the consequences of refusing to attend a sentencing hearing, the latter of which was cited in the House of Commons Library's Research Briefing on the Criminal Justice Bill. These efforts reflect the organisation's dedication to enhancing public and practitioner understanding and dialogue around critical sentencing issues. The inclusion of diverse perspectives and expert analyses further solidifies our role as a valuable resource for practitioners and the public seeking to navigate and comprehend the complexities of sentencing.

5. Influence and inform policy and decision makers

Our engagement with key policy and decision makers on sentencing issues is a testament to the trust and credibility we have established across political parties. During this year we have participated as a panelist at Parliament at the launch of the House of Commons Justice Committee's report from their inquiry into public opinion and understanding of sentencing. Our involvement highlights the influence and respect that the Academy has developed and grown over time. Our collaboration with the Scottish Sentencing Council to help launch the Inaugural Scottish Sentencing Research Symposium further demonstrates our pivotal role in shaping sentencing policy and research.

The recognition of the Sentencing Academy's work by the Court of Appeal, Criminal Division, and the Irish Court of Appeal marks a significant milestone in the influence and authority of the Academy's research and contributions to legal scholarship. The citation of our deferred sentencing report by the Court of Appeal in England and Wales, and the reference to the Mental Health Literature Review that we produced for the Scottish Sentencing Council the Irish Court of Appeal, highlights the impact of the Academy's comprehensive analysis and thoughtful review of sentencing practice. These acknowledgments by such high courts not only validate the charity's efforts but also highlight the importance of continued research and discussion in the development of legal standards and procedures.

During this period, we also commenced with two research projects further demonstrating a dedication to understanding the nuanced perspectives of children and young people on sentencing and the public's view of prisons. The comprehensive report on parole reform and future proposals, coupled with the contract award following a competitive tender for a literature review on sentencing offences involving firearms for the Scottish Sentencing Council, underlines our influential role in shaping evidence-based policy and practice through collaboration with expert researchers this year.

Financial review

A strong financial performance for 2023/24 reflects the efficient and effective management of the charity supported by clear procedures and processes that support delivery. The reporting and recording of the management accounts has been overhauled, providing additional financial information to support the scrutiny and overview functions of the Board and Directors.

The surplus at the year-end is £124,693 with income received of £335,180 against the total expenditure of £210,487, demonstrating value for money given the achievements delivered in the year.

Sentencing Academy

Trustees' Report (continued)

Policy on reserves

The charity has approved and implemented a reserves policy that has been shaped and developed in accordance with the requirements of the Charity Commission and informs the financial management of the organisation. The secure financial position at the end of this year, coupled with controlled expenditure in line with budget expectations, has enabled the organisation to manage risk and effectively use the policy to help protect the funds of the charity.

It has also supported the charity in investment of £50,000 into a notice base rate tracker deposit account specifically for charities to help maximise the return on our designated fund.

Major risks and management of those risks

The same financial risks as they were outlined last year continue moving forward around prioritising income diversification, securing multi-year funding from a broad range of sources including developing income generation activities to help sustain and support the growth plans of the organisation.

External factors, such as the current economic situation, impact upon the availability of funding and the level of competition and demand. The budget for 2024/25 supports the activities and priorities below and is fully funded, which is pleasing to note, minimising financial risks and exposure of the charity in the new financial year.

All risks, including existing and new emerging financial risks are captured and monitored by Directors on a monthly basis to help monitor, mitigate, and manage this area of the organisation.

Plans for future periods

Aims and key objectives for future periods

It is pleasing to note that all of our objectives for this current year were successfully achieved and have been evidenced as above apart from the drafting of a Communications Strategy and a revised three-year Business Plan. The following proposed outputs align with the key objectives agreed by the Board and Directors and will inform our delivery in 2024/25 alongside other day-to-day activities:

- Two/three research projects contributing to the development of the Effective Sentencing toolkit.
- Completion and publication of two research projects looking at the understanding of sentencing by children and young people and public perception of prisons.
- Implementation of the design and drafting of the Effective Sentencing toolkit/resource hub and delivery plans.
- Secure grant/trust funding or contract/commissioning as part of our income diversification commitment.
- Governance code self-assessment and associated actions – remaining principles.
- Communication's Strategy and three-year Business Plan delivery.
- Production of further Issues Papers/updating of existing papers.
- Launch of the Academy's YouTube channel.
- Sentencing Research Highlights publication.
- ISO reaccreditation.
- SA external bulletin and newsletter combined as one publication.
- Delivery of the public engagement plan.
- Appoint one more trustee as part of a targeted recruitment campaign.
- Recruitment and appointment of a CEO.

Sentencing Academy

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

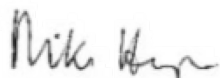
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ~~...13/12/24..~~ and signed on its behalf by:



.....
John Michael Hough

Trustee

Sentencing Academy

Independent Examiner's Report to the trustees of Sentencing Academy

Independent examiner's report to the trustees of Sentencing Academy

I report to the trustees on my examination of the accounts of Sentencing Academy (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

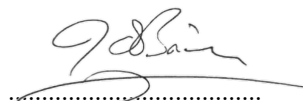
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 18/12/24

Sentencing Academy

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	210,180	-	210,180	203,500
Charitable activities	3	-	125,000	125,000	19,000
Total Income		<u>210,180</u>	<u>125,000</u>	<u>335,180</u>	<u>222,500</u>
Expenditure on:					
Charitable activities	5	<u>(210,487)</u>	<u>-</u>	<u>(210,487)</u>	<u>(137,952)</u>
Total Expenditure		<u>(210,487)</u>	<u>-</u>	<u>(210,487)</u>	<u>(137,952)</u>
Net movement in funds		(307)	125,000	124,693	84,548
Reconciliation of funds					
Total funds brought forward		<u>251,014</u>	<u>-</u>	<u>251,014</u>	<u>166,466</u>
Total funds carried forward	16	<u><u>250,707</u></u>	<u><u>125,000</u></u>	<u><u>375,707</u></u>	<u><u>251,014</u></u>

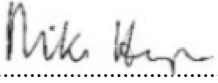
All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 12 to 19 form an integral part of these financial statements.

Sentencing Academy
(Registration number: 1183958)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	-	233
Current assets			
Debtors	11	8,414	192
Cash at bank and in hand	12	<u>374,365</u>	<u>251,497</u>
		382,779	251,689
Creditors: Amounts falling due within one year	13	<u>(7,072)</u>	<u>(908)</u>
Net current assets		<u>375,707</u>	<u>250,781</u>
Net assets		<u><u>375,707</u></u>	<u><u>251,014</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	125,000	70
Unrestricted income funds			
Unrestricted funds		<u>250,707</u>	<u>250,944</u>
Total funds	16	<u><u>375,707</u></u>	<u><u>251,014</u></u>

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 13/12/24 and signed on their behalf by:



 John Michael Hough
 Trustee

Sentencing Academy

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Sentencing Academy 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 notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

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 one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Sentencing Academy

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33.33%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Sentencing Academy

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Grants, including capital grants;			
Grants from other charities	210,180	210,180	203,500
	<u>210,180</u>	<u>210,180</u>	<u>203,500</u>

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Grants	125,000	125,000	-
Mental health literature review	-	-	19,000
	<u>125,000</u>	<u>125,000</u>	<u>19,000</u>

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Dawes Trust	210,180	125,000	335,180
	<u>210,180</u>	<u>125,000</u>	<u>335,180</u>

Sentencing Academy

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

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Direct expenses	12,060	12,060	6,988
Advertising & marketing	983	983	1,044
Audit & Accountancy	1,335	1,335	810
Consulting	67,037	67,037	64,162
General expenses	30,196	30,196	4,113
Insurance	464	464	346
IT, software & consumables	901	901	852
Rent & rates	18,249	18,249	-
Salaries, NI & pension	78,892	78,892	58,310
Subscriptions	137	137	562
Depreciation	233	233	233
Entertaining	-	-	256
Training	-	-	276
	<u>210,487</u>	<u>210,487</u>	<u>137,952</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>233</u>	<u>233</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	74,024	55,715
Social security costs	1,973	433
Pension costs	<u>2,895</u>	<u>2,162</u>
	<u>78,892</u>	<u>58,310</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

Sentencing Academy

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

	2024 No	2023 No
Average number of employees	<u>3</u>	<u>2</u>

3 (2023 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,895 (2023 - £2,162).

No employee received emoluments of more than £60,000 during the year

The total benefits of the key management personnel of the charity were £109,975 (2023 - £95,885). The Executive Director was paid on a consultancy basis.

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	850	560
	<u>850</u>	<u>560</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2023	<u>2,937</u>	<u>2,937</u>
At 31 March 2024	<u>2,937</u>	<u>2,937</u>
Depreciation		
At 1 April 2023	2,704	2,704
Charge for the year	<u>233</u>	<u>233</u>
At 31 March 2024	<u>2,937</u>	<u>2,937</u>
Net book value		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>233</u>	<u>233</u>

Sentencing Academy

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

11 Debtors

	2024 £	2023 £
Prepayments	<u>8,414</u>	<u>192</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	324,365	251,497
Short-term deposits	<u>50,000</u>	<u>-</u>
	<u>374,365</u>	<u>251,497</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>7,072</u>	<u>908</u>

14 Related party transactions

There were no related party transactions in the year.

15 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

John Michael Hough

£182 (2023: £165) of travel expenses were reimbursed to John Michael Hough during the year.

Orla Slattery (Myatt)

£193 (2023: £217) of travel expenses were reimbursed to Orla Slattery (Myatt) during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Sentencing Academy

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

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	215,944	210,180	(210,487)	70	215,707
<i>Designated</i>					
Reserves	35,000	-	-	-	35,000
Total unrestricted funds	<u>250,944</u>	<u>210,180</u>	<u>(210,487)</u>	<u>70</u>	<u>250,707</u>
Restricted funds					
Effectiveness of Sentencing	-	125,000	-	-	125,000
Deferred Sentencing	70	-	-	(70)	-
Total restricted funds	<u>70</u>	<u>125,000</u>	<u>-</u>	<u>(70)</u>	<u>125,000</u>
Total funds	<u><u>251,014</u></u>	<u><u>335,180</u></u>	<u><u>(210,487)</u></u>	<u><u>-</u></u>	<u><u>375,707</u></u>

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

Effectiveness of Sentencing- project which, amongst other initiatives, will include developing a toolkit-style resource where key stakeholders, including practitioners and the judiciary, can access the latest research on the effectiveness of sentencing.

The transfer from the Deferred Sentencing fund to the General fund relates to activities which have ceased, and the release of any restrictions on the use of these funds.

Sentencing Academy

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

These are the figures for the previous accounting period and are included for comparative purposes

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	166,396	222,500	(137,952)	(35,000)	215,944
<i>Designated</i>					
Reserves	-	-	-	35,000	35,000
Total unrestricted funds	166,396	222,500	(137,952)	-	250,944
Restricted					
Deferred Sentencing	70	-	-	-	70
Total funds	166,466	222,500	(137,952)	-	251,014

17 Analysis of net assets between funds

	Unrestricted			2024 Total funds £
	General £	Designated £	Restricted £	
Current assets	222,779	35,000	125,000	382,779
Current liabilities	(7,072)	-	-	(7,072)
Total net assets	215,707	35,000	125,000	375,707

	Unrestricted			2023 Total funds £
	General £	Designated £	Restricted £	
Tangible fixed assets	233	-	-	233
Current assets	216,619	35,000	70	251,689
Current liabilities	(908)	-	-	(908)
Total net assets	215,944	35,000	70	251,014