

Charity registration number: 1183958

Sentencing Academy

Annual Report and Financial Statements

for the Year Ended 31 March 2025

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 Peter Hungerford-Welch Anna Draper Billy Peter Dobinson
Senior Management Team	Julian Roberts, Co-Executive Director Estella Baker, Co-Executive Director Jonathan Bild, Deputy Director Ellie Cumbo, Director of External Relations
Charity Registration Number	1183958
Principal Office	Unit 112 254 Pentonville Road London N1 9JY
Independent Examiner	Eva Stevens, 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 2025.

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
	Peter Hungerford-Welch
	Anna Draper
	Ian Peter Brownhill (resigned 28 February 2025)
	Gregor Donaldson (resigned 28 February 2025)
	Billy Peter Dobinson (appointed 1 December 2025)

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

Advertisement through our website as well as various platforms that specialise in Trustee recruitment. Interested parties are asked to submit a cover letter demonstrating they meet the requirements in the Job Description, and shortlisting will be carried out by the Chair of the Board and Senior management members.

Interviews carried out face to face by the Chair of the Board and the Directors, and once a decision is made, an offer is made.

If accepted, the next steps are to agree a start date, identify any training needs and share information with the other Board members, the Charity Commission and share on our website.

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)

Objectives, strategies and activities

Our main activities fall under three headings. First, we provide research leadership by conducting and commissioning original research into sentencing in England and Wales. Second, we engage in a range of activities that promote knowledge dissemination and exchange. They include the development of an Effective Sentencing resource hub; running seminars and practitioner-targeted learning programmes; and extending research capacity through creating opportunities for early career researchers. Third, we participate in policy engagement and public outreach. This involves responding to consultations on draft sentencing guidelines, major reviews and legislative developments; engaging with the media to educate the public and inform public debate; and enhancing public awareness and understanding of sentencing through such means as our website, our use of social media, our bi-monthly newsletter and by hosting open events. We make sentencing knowledge available to the public free of charge and communicate it in formats that facilitate understanding, thereby ensuring that expert information is available, and accessible, to diverse audiences.

Public benefit

Our research activities benefit the public by expanding and improving the evidence base on sentencing and the public's understanding of it. This, in turn, provides the foundation for our evidence-led approach to our other activities, which benefit the public in additional ways. On the one hand, we deploy our expertise to help to shape sentencing policy and practice, including sentencing guidelines, in ways that promote the prevention of crime, delivery of justice to victims and encouragement of efficient and effective sentencing practices. On the other, we play a role in advancing education on sentencing, thereby improving public understanding and promoting public confidence in the criminal justice system.

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 & performance

'Effective Sentencing' initiative

During the reporting period the Directors undertook significant work in the context of the Effective Sentencing workstream. Its key output will be an online toolkit/resource - the Sentencing Hub - that will provide resources for sentencers and criminal justice professionals; other professional groups with an interest in sentencing, such as policy-makers and journalists; students and other researchers; and the public in general.

Following a market testing exercise to ensure value for money, Dias Creative was appointed as our design partner and a comprehensive project plan was drawn up that established milestones, timelines, and responsibilities. By December 2024, the first wireframe prototype of the Hub was completed. Following evaluation by the Directors, it was populated with its initial entry on Alcohol Treatment Requirements, thereby permitting further road testing and refinement of the design.

A steering group made up of potential end users was also set up to help to inform and shape the Hub and ensure that it meets the needs of sentencers and criminal justice professionals. A consultation webinar was held with the group, supplemented with a survey for those who were unable to attend. Output from the consultation was then fed into the Hub's design and development. Prior to launch, we plan to test the Hub with the same group to ensure that it is tailored to the practical requirements of end users.

Our vision for the Sentencing Hub is that it will be a user-friendly, evidence-based resource that supports informed sentencing decisions and provides a wealth of evidence-based information on sentencing to meet the needs of diverse audiences. Its development remains our key strategic priority and we are pleased with the progress that has been made towards its delivery during the reporting period. In the light of this, we are well placed to launch the Hub during 2025.

Sentencing Academy

Trustees' Report (continued)

The Gauke Review, influence and informing policy and decision-makers

In October 2024, the Government announced that it had set up an Independent Review of Sentencing to be conducted by an expert panel and chaired by the former Lord Chancellor and Justice Secretary, the Rt Hon David Gauke. Shortly afterwards, the Review Panel issued a call for evidence, which was a clear priority for us. The Directors pulled together a team of experts from within our own resources and our academic network to agree key areas for attention and recommendations. This resulted in an evidence-led submission of 42 pages and we were pleased that our work was referred to several times in the Panel's interim report on History and Trends in Sentencing that was published in February 2025.

Separately from our written submission, we co-hosted a day-long seminar on Perspectives on Sentencing on 10 January 2025 in collaboration with the Sentencing Council for England and Wales and City University Law School. David Gauke gave a presentation on the Sentencing Review as part of this event, and the seminar was also attended by other members of the Review Panel. Additional high-profile contributors included the Lady Chief Justice, Lady Carr, and the Rt Hon Lord Justice William Davis, the Chair of the Sentencing Council, as well as other Sentencing Council members and leading academics in the sentencing field. In addition to the Sentencing Review, the programme featured panel discussions on the topical themes of sentence inflation, victims and sentencing, and the purposes and effectiveness of sentencing. The event was free to attend and highly successful in drawing a significant audience across the academic and practitioner communities.

During the reporting period, we continued to respond to consultations of the Sentencing Council for England and Wales with respect to proposed sentencing guidelines. Owing to the volume and frequency with which such consultations occur, our conscious strategy has been to respond on those occasions when we have something significant to offer that will be of particular value to the drafting or review of a guideline. This promotes the efficient use of resources while optimising our potential for impact. In some instances, we have also published our response on our website to help to inform public debate, a practice that promotes our public education mission.

Beyond these formal institutional consultations, in December, our Executive Director, Professor Julian Roberts, gave a presentation to The Times Crime and Justice Commission. The Commission was comprised of leading figures whose expertise covered all aspects of the Commission's work, all of whom participated in a personal capacity. This was a valuable opportunity to draw attention to the evidence base on sentencing and associated work of the Sentencing Academy, directly influencing debate at the highest level.

Independent of our proactive initiatives, we are encouraged that there have been regular examples of our work being picked up by external parties, testifying to our stature and influence. For example, during a Parliamentary debate in April 2024, the Parliamentary Under-Secretary of State for Justice, Gareth Bacon MP, referred to our work on sentencing terminology. This work had previously been highlighted by the House of Commons Justice Committee in its report on Public Opinion and Understanding of Sentencing. Later in the year, the Youth Justice Board contacted us regarding our report on 'Children's Knowledge and Opinion of Sentencing', as it wished to include it as a discussion topic in its quarterly regional Development Practice Fora. This illustrates the way in which key institutions in the field recognise the Sentencing Academy as a repository for reputable, evidence-led research and are turning to our work to inform their daily practice.

Regarding our broader public education mission, the Academy's Directors made regular media appearances during the reporting period. For instance, Professor Julian Roberts was interviewed on LBC by Nick Ferrari as part of its coverage of the Sentencing Review and our Deputy Director, Dr Jonathan Bild, discussed changes to Home Detention Curfew on BBC Radio 4's highly regarded programme, More or Less. These examples demonstrate recognition by the media of the Academy's evidence-led expertise and the way in which that recognition creates opportunities for us to inject our expertise into public debate.

Development of our research and engagement programme

We have continued our work to develop the evidence base on sentencing and on the public understanding of sentencing, as well as to promote awareness of, and access to, resources on these topics in furtherance of the educative limb of our mission.

Sentencing Academy

Trustees' Report (continued)

During the reporting period, we published two reports on our own public opinion research. They were: 'Who's in Prison and What's the Purpose of Imprisonment? A Survey of Public Knowledge and Attitudes' and, secondly, 'Children's Knowledge and Opinion of Sentencing'. In addition, we commissioned two further reports from members of our academic network on Sentencing for Murder: A Review of Policy and Practice and on Coercive Control as Mitigation at Sentencing. All four reports can be downloaded, free of charge, from our website, together with a range of other resources that we continued to build and which are designed to cater for the needs of a wide range of audiences.

These resources include regular blog posts on topical subjects, a notable example being sentencing for rioting that we published in the context of the public disturbances that occurred during the summer of 2024. The blog also provided a platform for our Oxford Intern, Harry Grindle, to publish his work on The Techno-Judiciary: Sentencing in the Age of Artificial Intelligence and for Sarah Sawyerr JP to discuss the topic of Disproportionality in Sentencing for Black, Asian and Minority Ethnic Defendants. As these contributions illustrate, one of our achievements is to provide a dedicated forum for knowledge exchange between the different constituencies with a professional interest in sentencing. Our commitment in this regard, and to our wider aim of promoting the public understanding of sentencing, was further strengthened by our publication of complementary resources that explain sentencing practices; highlight key statistical trends; and clarify legal concepts. An example of this is two explainers we produced on the role of pre-sentence reports at sentencing when there was a public disagreement between the Sentencing Council and the Government about when such reports should be sought by sentencers. All of these materials are publicly accessible and available free of charge.

Other engagement activities during the reporting period included a highly successful roundtable event to launch our two public opinion reports that was held at City University Law School in September 2024. Attracting an audience from a variety of professional backgrounds, it was closed by HM Chief Inspector of Prisons and former Chair of the Youth Justice Board, Charlie Taylor. This again underscores the achievement of the Sentencing Academy not only in reaching relevant constituencies but in engaging with those at the highest level. In addition, Julian Roberts spoke at events that were organised by the Prisons Research Centre and Centre for Penal Theory and Ethics at the Institute of Criminology, University of Cambridge; the Great Britain China Centre; the Law Department at Northumbria University; and the University of Surrey. As well as contributing to knowledge exchange, this activity fortified the Sentencing Academy's links with the academic community, laying foundations for future collaboration.

As an organisation, we have continued to seek opportunities to build upon our existing research, especially when the findings have had unusually significant impact and generated an appetite for furthering the evidence and combating gaps in knowledge. A salient example concerns sentencing terminology and its comprehension by the public. Our proposal for research into this area was welcomed by the House of Commons Justice Committee's report, Public Opinion and Understanding of Sentencing that was subsequently picked up by the Government. We were therefore delighted that, at the end of the reporting period, we secured funding from the Dawes Trust for a project on this topic alongside a second project that will be focused on the Victim Personal Statement scheme. The latter is informed by a useful meeting that the Directors held with the London Commissioner for Victims. Both projects will form part of our research agenda during 2025/26.

Business, operations and human resources

Pursuant to optimising our efficient use of resources, the charity transitioned from being an office-based to a virtual organisation with a mailbox address that complies with Charity Commission requirements. This has reduced our monthly expenses and overhead, facilitating a lean operational model. In a connected development, in December, we launched our new central directory on SharePoint. As well as providing the facility of remote storage and sharing of documents, it enables us to ensure proper regulation of access to documents and improves our data security.

Sentencing Academy

Trustees' Report (continued)

Further demonstrating our commitment to allying our data security with the promotion of the charity's interests, we conducted a market testing exercise during the spring to assess the hosting and management of the Sentencing Academy's website. As a result, we appointed a new supplier that has improved its stability and security, as well as its design and navigation, while providing value for money. Independently from this, we also successfully completed our annual cyber essentials re-assessment. Not only did this provide reassurance that we have suitable measures in place to protect the organisation and the information that we hold, but this form of accreditation is a pre-requisite of most funders and trusts. Securing it therefore represents a strategic step in the mission to safeguard our prospective financial viability.

During the reporting period, the Sentencing Academy has seen important changes in personnel. In June, we appointed a part-time Finance and Operations Administrator whose skills and expertise relieved the Directors of some of the administrative burden of the organisation. This enabled them to focus greater attention on the development and strategic direction of the charity. Then, in December, two additional part-time Directors were recruited, to create a senior leadership team of four, whose combination of expertise makes us well-placed to sustain the charity and promote its growth. One of the new Directors absorbed the responsibilities of our former Director of Operations who left in January, ensuring business continuity.

Financial review

We are pleased to note another strong financial performance in 2024/25, with our total expenditure covered by our annual grant from the Dawes Trust.

We are very grateful to the Dawes Trust for their continuing support of the Sentencing Academy.

Policy on reserves

We have a Reserves policy that has been approved by the Board of Trustees and the reserves have been deposited in a separate savings account. Interest received automatically goes back into the main banking account and is used for core costs. There are currently no plans to increase reserves and our reserves policy has been shaped and developed in accordance with the requirements of the Charity Commission and informs the financial management of the organisation.

Major risks and management of those risks

The same financial risks that have been outlined in recent years continue and, in particular, the need to prioritise income diversification and secure multi-year funding from a broad range of sources has grown more pressing. The current funding landscape is a challenging one and senior staff will be devoting more time to pursuing additional sources of funding in the coming year.

We are, however, pleased to note that the budget for 2025/26 is fully funded, minimising financial risks and exposure of the charity in the new financial year.

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.

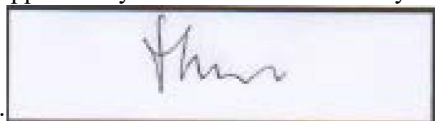
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 ~~21/01/2020~~ and signed on its behalf by:

A rectangular box containing a handwritten signature in dark ink. The signature appears to be 'J. Hough'.

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 2025.

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.

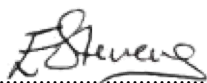
Independent examiner's statement

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 of the Chartered Institute of Public Finance and Accountancy (CIPFA), 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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

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

Date:.....21/01/26.....

Sentencing Academy

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	210,177	-	210,177	210,180
Charitable activities	3	25,560	175,000	200,560	125,000
Investment income	4	1,797	-	1,797	-
Total Income		<u>237,534</u>	<u>175,000</u>	<u>412,534</u>	<u>335,180</u>
Expenditure on:					
Charitable activities	6	<u>(204,363)</u>	<u>(7,164)</u>	<u>(211,527)</u>	<u>(210,487)</u>
Total Expenditure		<u>(204,363)</u>	<u>(7,164)</u>	<u>(211,527)</u>	<u>(210,487)</u>
Net movement in funds		33,171	167,836	201,007	124,693
Reconciliation of funds					
Total funds brought forward		<u>250,707</u>	<u>125,000</u>	<u>375,707</u>	<u>251,014</u>
Total funds carried forward	16	<u>283,878</u>	<u>292,836</u>	<u>576,714</u>	<u>375,707</u>

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

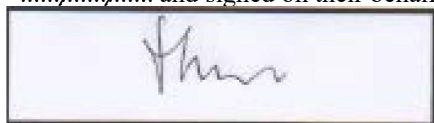
	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		210,180	-	210,180
Charitable activities		<u>-</u>	<u>125,000</u>	<u>125,000</u>
Total Income		<u>210,180</u>	<u>125,000</u>	<u>335,180</u>
Expenditure on:				
Charitable activities		<u>(210,487)</u>	<u>-</u>	<u>(210,487)</u>
Total Expenditure		<u>(210,487)</u>	<u>-</u>	<u>(210,487)</u>
Net (expenditure)/income		<u>(307)</u>	<u>125,000</u>	<u>124,693</u>
Net movement in funds		(307)	125,000	124,693
Reconciliation of funds				
Total funds brought forward		<u>251,014</u>	<u>-</u>	<u>251,014</u>
Total funds carried forward	16	<u>250,707</u>	<u>125,000</u>	<u>375,707</u>

The notes on pages 11 to 17 form an integral part of these financial statements.

Sentencing Academy
(Registration number: 1183958)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	11	674	8,414
Cash at bank and in hand	12	<u>587,975</u>	<u>374,365</u>
		588,649	382,779
Creditors: Amounts falling due within one year	13	<u>(11,935)</u>	<u>(7,072)</u>
Net assets		<u>576,714</u>	<u>375,707</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	292,836	125,000
Unrestricted income funds			
Unrestricted funds		<u>283,878</u>	<u>250,707</u>
Total funds	16	<u>576,714</u>	<u>375,707</u>

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 21/01/26 and signed on their behalf by:



John Michael Hough
Trustee

Sentencing Academy

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

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.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (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 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Grants, including capital grants;			
Grants from other charities	210,177	210,177	210,180
	<u>210,177</u>	<u>210,177</u>	<u>210,180</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants	-	175,000	175,000	125,000
Firearms literature review	17,950	-	17,950	-
Sales & fees	7,500	-	7,500	-
Sundry receipts	110	-	110	-
	<u>25,560</u>	<u>175,000</u>	<u>200,560</u>	<u>125,000</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,797	1,797	-
	<u>1,797</u>	<u>1,797</u>	<u>-</u>

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Dawes Trust	210,177	175,000	385,177
	<u>210,177</u>	<u>175,000</u>	<u>385,177</u>

Sentencing Academy

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Direct expenses	6,578	-	6,578	12,060
Advertising & marketing	1,283	-	1,283	983
Audit & Accountancy	1,363	-	1,363	1,335
Consulting	74,359	-	74,359	67,037
General expenses	3,368	-	3,368	30,196
Insurance	902	-	902	464
IT, software & consumables	2,730	-	2,730	901
Rent & rates	16,696	-	16,696	18,249
Salaries, NI & pension	95,805	-	95,805	78,892
Subscriptions	307	-	307	137
Depreciation	-	-	-	233
Effectiveness of Sentencing project costs	-	7,164	7,164	-
Room hire	972	-	972	-
	<u>204,363</u>	<u>7,164</u>	<u>211,527</u>	<u>210,487</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>-</u>	<u>233</u>

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	90,542	74,024
Social security costs	2,788	1,973
Pension costs	<u>2,475</u>	<u>2,895</u>
	<u>95,805</u>	<u>78,892</u>

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

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	2025 No	2024 No
Average number of employees	<u>4</u>	<u>3</u>

2 (2024 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,475 (2024 - £2,895).

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

The total benefits of the key management personnel of the charity were £101,441 (2024 - £109,975). One Co-Executive Director and the Deputy Director were paid on a consultancy basis.

9 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:

	2025 £	2024 £
Independent examination	850	850
	<u>850</u>	<u>850</u>

10 Taxation

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

11 Debtors

	2025 £	2024 £
Prepayments	<u>674</u>	<u>8,414</u>

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	537,975	324,365
Short-term deposits	<u>50,000</u>	<u>50,000</u>
	<u>587,975</u>	<u>374,365</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>11,935</u>	<u>7,072</u>

Sentencing Academy

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Related party transactions

15 Trustees remuneration and expenses

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

John Michael Hough

£265 (2024: £182) of travel expenses were reimbursed to John Michael Hough during the year.

Orla Slattery (Myatt)

£64 (2024: £193) 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.

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General fund	215,707	237,534	(204,363)	248,878
<i>Designated</i>				
Reserves	35,000	-	-	35,000
Total unrestricted funds	<u>250,707</u>	<u>237,534</u>	<u>(204,363)</u>	<u>283,878</u>
Restricted funds				
Effectiveness of Sentencing	125,000	125,000	(7,164)	242,836
Dawes Trust - research projects 25/26	-	50,000	-	50,000
Total restricted funds	<u>125,000</u>	<u>175,000</u>	<u>(7,164)</u>	<u>292,836</u>
Total funds	<u>375,707</u>	<u>412,534</u>	<u>(211,527)</u>	<u>576,714</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.

Sentencing Academy

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

	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					
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>251,014</u>	<u>335,180</u>	<u>(210,487)</u>	<u>-</u>	<u>375,707</u>

17 Analysis of net assets between funds

	Unrestricted			2025
	General £	Designated £	Restricted £	Total funds £
Current assets	260,813	35,000	292,836	588,649
Current liabilities	(11,935)	-	-	(11,935)
Total net assets	<u>248,878</u>	<u>35,000</u>	<u>292,836</u>	<u>576,714</u>
	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Current assets	222,779	35,000	125,000	382,779
Current liabilities	(7,072)	-	-	(7,072)
Total net assets	<u>215,707</u>	<u>35,000</u>	<u>125,000</u>	<u>375,707</u>