

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

England & Wales · Charity number 251588

Details

Other names	CCJS, THE CENTRE FOR CRIME AND JUSTICE STUDIES
Status	Registered
Legal form	Charitable company
Company number	00496821
Registered	1967-02-28
Register	View on the Charity Commission register

Contact

Address	2 Langley Lane London SW8 1GB
Phone	02078406110
Email	info@crimeandjustice.org.uk
Website	www.crimeandjustice.org.uk/

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC, AND IN PARTICULAR OF THOSE ENGAGED IN THE ADMINISTRATION OF CRIMINAL JUSTICE AND THE TREATMENT OF OFFENDERS, IN THE CAUSES AND PREVENTION OF DELINQUENCY AND CRIME, THE TREATMENT OF OFFENDERS AND THE PRINCIPLES AND OPERATION OF THE CRIMINAL JUSTICE PROCESS BOTH IN THE UNITED KINGDOM AND ABROAD.

Activities: The Centre for Crime and Justice Studies is an independent educational charity that advances public understanding of crime and criminal justice. Through partnership and coalition-building, advocacy and research, we work to inspire social justice solutions to the problems society faces, so that many responses that criminalise and punish are no longer required.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£530,879	£507,320	£906,614	6
2024-06-30	£434,302	£346,240	-	-
2023-06-30	£386,116	£323,985	-	-
2022-06-30	£452,637	£325,137	-	-
2021-06-30	£366,000	£364,569	-	-

Trustees

Name	Role	Appointed
PROFESSOR ELAINE PLAYER	Chair	
Antonia Delgado		2019-05-14
Bronwen Frow-Jones		2023-12-13
James Richards		2019-11-05
Paul Henry Weatherstone		2023-12-13
Ruth Bloomfield		2023-12-13

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

England & Wales - Charity number 251588

Accounts

The Centre for Crime and Justice Studies (ISTD)

(A charitable company limited by guarantee)

Company Number 00496821

(England & Wales)

Charity Number 251588

**Financial Statements for the
Year Ended 30 June 2025**

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Members of the Council: Professor Elaine Player (Chair)
Antonia Delgado (Treasurer)
Ruth Bloomfield
Professor Ed Cape
Bronwen Frow-Jones
Professor Jo Phoenix (resigned 28 October 2024)
James Richards
Paul Weatherstone

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 00496821 (England and Wales)

Charity Registration Number: 251588

Bankers: Barclays Bank plc
1 Churchill Place
London E14 5HP

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Solicitors: Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

Independent Examiner: HaysMac LLP
10 Queen Street Place
London EC4R 1AG

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2025

The annual report and examined financial statements are compliant with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our vision

A fair, effective and accountable justice system, in a society less dominated by criminalisation and punishment, because it has developed better ways of preventing and addressing the problems of crime.

Our purpose

We create lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed.

Ensuring our work delivers on our purpose

During the 2024 – 2025 financial year, work continued on implementing the strategy covering the period July 2022 to June 2025. The strategy sets out three high-level priorities:

1. To deliver a connected programme of projects, of varying scales, scope and duration, focusing on:
 - i. improved knowledge of crime and the criminal justice system;
 - ii. particular examples of significant injustice, and areas of strong public interest;
 - iii. the transformations necessary for a shift towards prevention and resolution, and away from criminalisation and punishment.
2. To enhance our capacity to generate, curate and share knowledge, and to diversify, broaden and deepen our collaborations with our members, supporters, partners and collaborators, and with the beneficiaries of our work.
3. To invest in our staff, our organisational infrastructure and our building, as a foundation for the delivery of our overall strategy.

The 2022 – 2025 strategy is underpinned by a detailed implementation plan, which is subject to regular review by the staff and trustees. It is the first of a planned series of three, interconnected three-year strategies, leading up to 100th anniversary of the Centre's founding in 2031.

During the 2024 – 2025 financial year, the trustees and staff updated the current strategy with a new one, covering the period July 2025 to June 2028.

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How our activities deliver public benefit

All our activities are focused on creating lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed. We do this for the public benefit in general, and for policy makers and practitioners in particular.

We prize intellectual openness and a willingness to engage with difficult questions and challenging ideas. We welcome and encourage scrutiny of our work and are comfortable with the uncertainty that comes from not always having the answer. We recognise the importance of building solidarity and common cause, and reject superficial divisiveness and purity politics.

The trustees confirm that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard for the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Overview of the year

Key outputs in summary

Main events

- Crime and Justice: What's in the King's Speech? Online panel discussion, 22 July 2024
- Smaller but tougher data workshop. In-person private briefing, 1 October 2024
- Breaking out of the justice loop. Online panel discussion, 18 March 2025
- Offensive Weapons Homicide Reviews. In-person private roundtable, 26 March 2025
- Safer Streets mission briefing. In-person reception in parliament, 14 May 2025
- Echoes of tomorrow. In-person and online panel discussion, 24 June 2025

Reports, briefings and working papers

- The Legal Dragnet: Joint enterprise law and its implications. 11 September 2024
- Imprisonment for Public Protection - A failure of the Perfect World Paradigm. 25 September 2024
- Serious Violence Reduction Orders: The impression of doing something. 12 December 2024
- Towards Reform: Contexts and Challenges of Indefinite Sentences. 30 January 2025
- Learning from tragedy? The potential benefits, risks and limitations of Offensive Weapons Homicide Reviews. 20 February 2025
- Imprisonment for Public Protection – The dynamics of failure. 27 February 2025
- Breaking out of the Justice Loop: Creating a criminal justice system that works for women. 10 March 2025

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- What's wrong with the independent custody visiting scheme? A theoretical perspective. 27 March 2025
- Reimagining youth safety: Practitioner reflections on multi-agency police involvement with marginalised young people. 28 May 2025

The British Journal of Criminology

Six issues published, containing:

- 72 articles, of which
- 52 were open access
- Also, numerous book reviews

Prison Service Journal

Six editions published, containing:

- 59 articles, on themes including:
 - Modern slavery and human trafficking (Aug 2024)
 - Women and criminal justice (Mar 2025)
 - Youth Justice across Europe (May 2025)

Main activities in detail

July 2024

Following the July General Election we hosted an expert panel to discuss the crime and justice elements of the incoming government's programme. With untested ministerial teams, and a parliament dominated by new faces, we discussed the pitfalls and challenges faced by the government. We were joined by Rob Allen, researcher and consultant on criminal justice and prisons; Baroness Claire Fox, writer, journalist, lecturer and politician who sits in the House of Lords as a non-affiliated life peer; Professor Jen Hendry, Director of the Graduate School for the Faculty of Social Sciences, University of Leeds and Dr Rory Kelly, Lecturer in Law, University of Galway.

Also in July we collaborated with more than 70 advocacy groups, trade unionists, lawyers and civil society representatives calling for swift action from the government to resolve the Imprisonment for Public Protection (IPP) problem once and for all.

August

Joining a coalition of organisations led by Article 39, we supported a report calling for responsibility for children deprived of their liberty to be transferred from the Ministry of Justice to the Department for Education. The report also argued that child imprisonment is beyond reform.

September 2024

On September 11 we published *The legal dragnet*, by Nisha Waller. The report highlighted how joint enterprise laws are vague and wide in scope, causing systemic injustice, including overcriminalisation, overpunishment, discriminatory outcomes, and unsound convictions.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2025

We circulated a hardcopy version of the report to every MP, to ensure that each one of them had the information they needed about this significant prosecution power. The report was covered by *The Guardian*, *The Justice Gap* and *Inside Time*, among other outlets.

Also in September, we published the first of our new Working Paper series of reports. Management theorist, Dr Mike Lauder, on the IPP sentence as a case study in what happens when politicians think they can produce a perfect system to manage and control complex, non-linear outcomes.

October 2024

We held a private roundtable with criminal justice experts on our emerging analysis of trends in young adult criminalisation in relation to the sex and ethnicity of suspects and defendants. This was part of a project resulting in the publication, in July 2025, of our report on the young adult criminal justice system: *Smaller but tougher*.

We also published an assessment of the new government's first 100 days, in relation to our joint call in July for meaningful reform of the IPP sentence. We welcomed the fact ministers had gone some way to addressing three of the four requests in the joint letter, while noting their continued opposition to the fourth request: decisive action to resentence all IPP prisoners. We also briefed MPs on the IPP sentence, in the run-up to an important parliamentary debate.

November 2024

Responding to the publication of the first Annual Report on the IPP sentence, our Director, Richard Garside, likened the IPP sentence to a virus, which was "infecting everything it touches". Short of decisive action, he argued, the IPP would continue to "reproduced itself", with prisoners being released, only to be recalled to custody.

December 2024

In collaboration with StopWatch, we published a briefing on Serious Violence Reduction Orders. The briefing highlighted the lack of transparency from government on the operation of the orders, which allow for individuals previously convicted a loosely defined set of knife-related offences to be stopped and searched by the police without evidence or grounds. The report was covered by *The Independent* newspaper.

We also called for a reality check from government on the ongoing prisons crisis. Short-term crisis management and an unrealistic plan to waste billions on prison expansion over the longer-term would not solve the entrenched problems in the prison system. Instead, we called for an ambitious and bold plan for prison reform, and a commitment from government to start living within its means.

Also in December, we launched the Mike Guilfoyle essay prize, a joint initiative with probation staff union Napo. Mike Guilfoyle was an active member of Napo and wrote regular articles for us on probation practice. He passed away peacefully in November 2023. The essay prize is intended as a tribute to him and his work.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2025

January 2025

We submitted evidence to two important inquiries. In our submission to the Independent Sentencing Review, chaired by former Lord Chancellor, Rt Hon David Gauke, we argued for a new consensus: to rebalance sentencing away from unnecessary imprisonment and towards non-custodial alternatives. In a submission to the House of Commons Public Accounts Committee review of the government's prison capacity plans, we argued that the government should publish a long-term plan to contain, and then reduce, the prison population, in order to close the gap between the prisons budget and the actual costs of running prisons.

Also in January, we published a working paper, by Dr Roger Grimshaw, which argued for a shift in sentencing philosophy, to allow for the final resolution of the IPP sentence problem and ensure such discredited sentences are not reintroduced in the future.

February 2025

Our director of programmes, Helen Mills, gave evidence in February to the Westminster Commission on joint enterprise. Launched in November 2024 by Labour MP Kim Johnson, the Commission held evidence sessions and invited written submissions on the policy and practice of joint enterprise. Nisha Waller, who wrote our September 2024 report on joint enterprise, *The legal dragnet*, also gave evidence.

In February, we published a report on Offensive Weapons Homicide Reviews, called *Learning from tragedy?* Written by Dr Susie Hulley and Dr Tara Young, the report called on the government to put well-evidenced interventions that reduce serious violence at the forefront of its approach to serious violence.

Also in February, we published a second working paper by management theorist, Dr Mike Lauder. The paper examined the IPP sentence as an example of 'disaster incubation', in which an avoidable crisis was designed and delivered by Whitehall.

In advance of the publication of David Gauke's Independent Sentencing Review, we hosted a series of articles by policy experts on what should be in his review. We would like to thank the following contributors for their articles: Penelope Gibbs, Andrew Neilson, Melanie Jameson, Mike Nellis, Janet Carter, Mark Blake, Daisy Lutyens, Mollie Ruler, Harry Annison, Jon Collins, and Tom Wheatley.

March 2025

We have long had an interest in, and concern about, the state of women's justice. In March, we joined forces with the National Women's Justice Coalition to publish *Breaking out of the Justice Loop: Creating a criminal justice system that works for women*. Co-written by Naomi Delap and Liz Hogarth, the report called for a bold approach to the human and financial cost of ongoing system failure. To mark the publication, we also hosted an online panel discussion, chaired by Abbi Ayers of the National Women's Justice Coalition, which attracted over 300 registrations.

Also in March, we hosted an expert roundtable discussion on Offensive Weapons Homicide Reviews, building on our February publication on the same subject. We also published a

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working paper on the Independent Custody Visiting Scheme, by Dr John Kendall.

April 2025

This month saw the release of *In It Together: The Joint Enterprise Podcast*. Presented by the actor Maxine Peake, and produced in partnership with JENGBA (Joint Enterprise, Not Guilty by Association) and EarWorm Productions, the four-part series features powerful testimonies from those convicted under joint enterprise laws and their families, as well as interviews with legal experts. Described as “totally eye-opening” by one listener, it was featured in *The Guardian* as one of their picks of the week.

May 2025

In partnership with the University of Birmingham, we held a breakfast briefing in the Houses of Parliament on the research evidence for effective intervention to prevent knife crime and domestic violence. Hosted by Preet Gill MP, this well-attended briefing sought to shed light on how the government’s commitment to halve knife crime and violence against women and girls might be achieved.

For our fifth working paper, Njilan Morris-Jarra examined how youth practitioners might navigate the challenges of multi-agency working. Drawing on interviews with 13 youth practitioners, Morris-Jarra outlined the conflicting priorities and logics underlying these partnerships between community services and the police.

June 2025

This month we announced the inaugural winners of the Mike Guilfoyle Essay prize. We would like to thank the winner, Anne Burrell, Jamal Hylton (Highly Commended) and Ben Entwistle and Christine Munn (Commended) and all those who submitted articles. We would also like to thank the judging panel: Ben Cockburn, Ruth Bloomfield, Paul Weatherstone and Jake Phillips.

Also this month, we hosted a lively discussion with Dr Michael Fiddler and Dr Travis Linnemann, who with Dr Theo Kindynis were awarded the 2025 Radzinowicz Prize for the best article in *The British Journal of Criminology*. The event, entitled ‘Echoes of tomorrow’ explored how present-day policy-making is ‘haunted’ by past decisions and future expectations.

Staffing, building and infrastructure

In July 2024 we welcomed two new members of staff, increasing our staff complement from four to six. The recruitment formed part of a longer-term plan to increase our staffing complement to between eight and ten staff in the next few years, in order to increase our reach and impact.

We bought our building at 2 Langley Lane in 2010 as a long-term home and investment. Three other partner organisations are currently based in the building: Commons, a specialist criminal defence law firm providing holistic support to its clients; StopWatch, which works to promote fair, effective, and accountable policing in England and Wales, with a primary focus on stop and search; and The Monitoring Group, one of the oldest anti-racist grassroots

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groups in Britain, advocating for people suffering racist, religious and sexual violence and discrimination. In addition to benefitting from modern, well-maintained and affordable office space, our partner organisations also benefit from free use of our main meeting room, which can host up to 40 people.

A number of other organisations also benefit from use of our facilities on an ongoing basis, including the Probation Institute, London ACES Hub and the Association for Prisoners Maintaining Innocence. These associated organisations typically benefit from low or no charge use of our meeting facilities and occasional use of desk space.

Following a complete refurbishment of the ground floor of our building, at the start of 2023, plans to refurbish the remaining two floors of the building were delayed. We are now expecting to undertake external building repairs in the first half of 2026, with a view to undertaking internal refurbishment later in the year. This work is part of an ongoing programme of refurbishment and renewal, creating up-to-date facilities for us, our tenants and wider partners.

Other activities

British Journal of Criminology

The British Journal of Criminology (BJC) is one of the world's top criminology journals. It publishes work of the highest quality from around the world and across all areas of criminology. The BJC is published six times a year. Members of the Centre can subscribe for a significantly reduced rate. The BJC currently has a Five Year Impact Factor of 2.9, placing it in the top 20 of criminology journals in the world. More details can be found at: <https://academic.oup.com/bjc>

Prison Service Journal

We are proud that the Centre's website is the online home for the Prison Service Journal (PSJ), a peer-reviewed journal published by HM Prison Service. Its purpose is to promote discussion on issues related to the work of the Prison Service, the wider criminal justice system and associated fields. It aims to present reliable information and a range of views about these issues.

During the 2024 – 2025 financial year we supported the publication of six editions of the PSJ on our website, as well as contributing to the work of the Editorial Board. As part of the work upgrading our website, we also improved the functionality of the PSJ pages, with a view to enhancing article discoverability and the user experience. This work was completed as part of the website upgrade by early 2025.

More information on the PSJ here:

<https://www.crimeandjustice.org.uk/publications/psj>

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2025

Financial Review

A summary of the results for the year is given on page 17 of the financial statements. Income increased from £434,302 to £530,879. Expenditure increased from £346,240 to £507,320. This year there was a surplus of £23,559, compared with a surplus of £88,062 in the previous year.

Work on income generation and diversifying the Centre's income streams has been a priority in recent years. The development of the rental spaces at our office in Vauxhall has eased the fundraising burden. In addition, we have been working to increase the voluntary individual donations attached to events and publications.

The trustees continue to monitor and review their oversight of the charity's finances. The Centre's finance sub-committee has continued to meet quarterly throughout the year, and a finance report is provided at each Council meeting. Trustees endeavour to continue to improve the overall financial situation.

Fundraising Practices

The Centre is aware of the Charities (Protection and Social Investment) Act 2016 and the Trustees support the aims of this legislation. The centre undertakes limited direct fundraising activity involving individual donors and does not share or purchase any donor data with or from third parties. During the year ended 30 June 2025 the charity did not receive any complaints in relation to fundraising or raise any matter with regulators.

Reserves Policy

At 30 June 2025, total reserves were £906,614 of which restricted funds were £8,530. Unrestricted reserves are funds that are expendable at the discretion of the trustees in furtherance of the Centre's objects. Our unrestricted reserves at year-end 2024-2025 were £898,084. Free reserves comprise unrestricted reserves excluding fixed assets net of funding (the balance of which is shown as deferred income in these financial statements) provided to finance their purchase, and at 30 June 2025 the charity had positive free reserves of £123,941.

The trustees' policy is that the Centre builds free reserves to a level that is equivalent to three months' overhead expenditure based on the current audited annual accounts. Based on the 2024-2025 annual accounts, the current policy is to have free reserves of £126,800. The trustees believe that this is sufficient because the income generated from publications and from rental of part of the Centre's building, 2 Langley Lane, offsets the higher risk income from charitable grants on which we also depend. The trustees also believe that the assets represented by the value of the Centre's building are sufficient to cover any costs

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2025

that might arise that are more substantial than short-term financial shortfalls

The trustees recognise the need to establish a level of free reserves that enables financial security, is adequate to meet the requirements of working capital and acts as a cushion against fluctuations in income levels and in the financial performance of the Centre's activities. The trustees aim to maintain free reserves at or above the target level. They also judge that maintaining that target is contingent on the external operating environment.

Key management and personnel

The key management staff personnel are the Members of the Council, who are also the Centre's trustees, and the Director. The total benefits due to them are disclosed in note 7.

NJC pay points are negotiated nationally for Local Government Services by the employer and trade union sides of the National Joint Council.

Organisational structure and how decisions are made

Structure, governance and management

The organisation was established in 1931 as the Association for the Scientific Treatment of Criminals. It is a charitable company limited by guarantee, incorporated on 23 June 1951, in the name of The Institute for the Study and Treatment of Delinquency and registered as a charity on 28 February 1967. The company was incorporated under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company changed its name to its present title —the Centre for Crime and Justice Studies – by Special Resolution and was approved by the Registrar of Companies on 9 December 1999.

Appointment, induction and training of trustees

As set out in the Memorandum and Articles of Association, trustees are either elected at Annual General Meetings or are co-opted between Annual General Meetings by the Centre's Council. At Annual General Meetings one third of the trustees are automatically retired by rotation, with the option to seek re-election. Any co-opted trustees are required to seek election at the next Annual General Meeting. Details about nominations are circulated to members in advance of Annual General Meetings.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2025

Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or another area of relevant expertise. Following election or appointment, all new trustees are offered an induction. This includes detailed briefings on the Centre's governance, financial, programme and risk management; and on trustees' legal and statutory responsibilities.

During the 2024 – 2025 financial year no new trustees were recruited. Professor Jo Phoenix stood down as a trustee.

Risk Management and Internal Controls

The trustees actively review the major risks that the charity faces on a regular basis, and believe that maintaining reserves, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. During the year, the trustees have examined other operational and business risks faced by the Centre and confirm that they have established systems to mitigate any significant risks identified. The Council has a risk register for the organisation, which is reviewed regularly at Council meetings. Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen.

We outline below the risks that have been identified and assessed as being most significant for the Centre and the steps we are taking to manage them.

Financial

Risk: Decline in grant and contract income as a result of external factors.

Mitigation:

1. Robust budgeting and cash flow forecasting that are regularly reviewed.
2. Development of appropriate contingency plans.
3. Effective strategic financial planning.

Risk: Significant decline in income from *The British Journal of Criminology* due to the Finch recommendations on open access publishing.

Mitigation:

1. Ongoing monitoring and assessment with Oxford University Press.
2. Reduce reliance on BJC income to fund core activities.
3. Develop new income streams to offset potential reduction.

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Human Resources

Risk: Loss of key staff.

Mitigation:

1. Division of responsibilities of strategic portfolios among key staff.
2. Information sharing and freely accessible files.

Operational

Risk: Failure in the timely delivery of, or overspend on programme commitments.

Mitigation:

1. Robust programme oversight with prompt remedial action to address project slippage of budget overspend.
2. Training for relevant staff on project planning and budget management.
3. Realistic budgeting and allocation of key staff time based on assessment of relative risk of failure to deliver.

Trustees' Responsibilities Statement

The trustees (who are also directors of the Centre for the purposes of company law) are responsible for preparing the Report of the Members of the Council and the financial statements in accordance with applicable laws 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 assume that the charitable company will continue on that basis.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2025

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

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

Approved by the Members of Council on 11th March 2026 and signed on its behalf by:

Richard Garside

Richard Garside
Secretary

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2025

Independent Examiners Report to the Members of the Centre for Crime and Justice Studies (ISTD)

I report to the trustees on my examination of the financial statements of The Centre for Crime & Justice Studies, for the year ended 30 June 2025, which are set out on pages 17 to 30.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's income is in excess of £250,000, your examiner must be a member of a body listed in the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

**The Centre for Crime and Justice Studies (ISTD)
Annual Report and Financial Statements
For the Year Ended 30 June 2025**

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.



Lee Stokes FCA
HaysMac LLP
10 Queen Street Place
London
EC4R 1AG

Date: 23 March 2026

The Centre for Crime and Justice Studies (ISTD)
Statement of Financial Activities for the Year Ended 30 June 2025
(Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2025	Total Funds 30 June 2024
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	3	145,258	43,250	188,508	129,889
Charitable activities	3	288,037	-	288,037	255,078
Other trading activities	3	54,309	-	54,309	49,297
Investments		25	-	25	38
TOTAL INCOME		487,629	43,250	530,879	434,302
EXPENDITURE ON					
Raising funds	4	39,502	-	39,502	37,927
Charitable activities					
Research	4	173,368	11,297	184,665	134,673
Public awareness	4	255,104	28,049	283,153	173,640
TOTAL EXPENDITURE		467,974	39,346	507,320	346,240
Net income		19,655	3,904	23,559	88,062
Fund balances brought forward		878,429	4,626	883,055	794,993
Fund balances carried forward		898,084	8,530	906,614	883,055

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

All income and expenditure derive from continuing activities.

The notes on pages 21 to 31 form part of these financial statements.

The Centre for Crime and Justice Studies (ISTD)
Company Number 00496821
Balance Sheet as at 30 June 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	9	835,908		859,672	
Current Assets					
Debtors	10	14,657		14,740	
Bank Current Account		172,698		154,180	
		187,355		168,920	
Creditors: amounts falling due within one year	11	(116,649)		(95,537)	
Net Current Assets		70,706		73,383	
Creditors: amounts falling due after more than one year	12	-		(50,000)	
Total Net Assets		906,614		883,055	
Funds					
Unrestricted Funds					
General	14	898,084		878,429	
Restricted Funds	15	8,530		4,626	
		906,614		883,055	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved and authorised for issue by the directors (Members of the Council) on 11th March 2026 and signed on their behalf by:

Elaine Player



Professor Elaine Player, Chair

Antonia Delgado, Treasurer

Members of the Council

The notes on pages 21 to 31 form part of these financial statements.

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2025

	2025		2024	
	£	£	£	£
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		18,493		79,422
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	25		38	
Purchase of tangible fixed assets	-		(1,110)	
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES:		25		(1,072)
CASH FLOWS FROM FINANCING ACTIVITIES:				
Repayment of loan	-		(3,685)	
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES:		-		(3,685)
Change in cash and cash equivalents in the year		18,518		74,665
Cash and cash equivalents at the beginning of the year		154,180		79,515
Cash balance at end of year		£ 172,698		£ 154,180
Analysis of change in cash and short term deposits		At 1 July 2024	Cashflows	At 30 June 2025
		£	£	£
Cash at bank and in hand		154,180	18,518	172,698
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income/(expenditure) for the year	23,559		88,062	
Adjustments for:				
Depreciation charges	23,764		23,603	
Interest	(25)		(38)	
Repayment of loan	-		3,685	
Decrease in debtors	83		1,350	
(Decrease) in creditors	(28,888)		(37,240)	
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		18,493		79,422

The notes on pages 21 to 31 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

1. Charity Information

The Centre for Crime and Justice Studies (ISTD) is a private limited company limited by guarantee (registered number 00496821) which is incorporated and domiciled in England. The address of the registered office is 2 Langley Lane, Vauxhall, London, SW8 1GB. The charitable objectives of the charity are as stated on page 4 of the Trustees Report.

2. Accounting Policies

The principal accounting policies and critical areas of judgement are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 Basis of Preparation

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - Second edition October 2019 (effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

The Centre for Crime and Justice Studies (ISTD) 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 accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

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. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

The functional currency of the Centre for Crime and Justice Studies (ISTD) is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

2.4 Foreign Currencies

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the date on which transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date. Differences arising on the translation of such items are dealt with in the statement of financial activities.

2.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees (Members of Council) in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

2.6 Income

All income is included in the Statement of Financial Activities when it is probable that the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Any income that does not meet these criteria will be treated as deferred income.

Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

3. Accounting Policies (continued)

2.6 *Income (continued)*

Profit Share - BJC: The Centre receives a profit share under its ownership rights of the British Journal of Criminology. The publishers account to the Centre on a Volume Year (i.e. calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2024 year and an on-account payment for the subsequent Volume 2025 year.

2.7 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

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

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis deemed most appropriate to the charity, namely in the ratio of staff costs incurred under the respective areas of its major day to day charitable activities.

2.8 *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Property	50 years
Office Equipment	4 years
Computer Equipment	3 years
Fixtures and Fittings	5 years

The Charities policy is to capitalise assets purchased over £1,000.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

2.9 *Employee benefits*

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 *Financial Instruments*

Financial assets such as cash and debtors are measured at their present value of the amount's receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

2.11 *Debtors*

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

2.12 *Cash at bank and in hand accounting policy*

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 *Creditors and Provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

2.13 *Creditors and Provisions (continued)*

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Trustees do not consider there to be any material uncertainty that would result in any adjustment to the carrying amounts of the assets and liabilities in the next financial year.

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

In the application of the charity's accounting policies, 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 Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2025

3. Income

	Unrestricted £	Restricted £	2025 £
Donations	145,258	-	145,258
The Barrow Cadbury Trust	-	43,250	43,250
Donations and legacies	<u>145,258</u>	<u>43,250</u>	<u>188,508</u>
Publications	282,900	-	282,900
Consultancy fees	5,137	-	5,137
Charitable activities	<u>288,037</u>	<u>-</u>	<u>288,037</u>
Rental income	50,718	-	50,718
Membership	3,591	-	3,591
Other trading activities	<u>54,309</u>	<u>-</u>	<u>54,309</u>
Income - prior year	Unrestricted £	Restricted £	2024 £
Donations	99,389	-	99,389
The Barrow Cadbury Trust	-	25,000	25,000
Amiel and Melburn Trust	-	5,500	5,500
Donations and legacies	<u>99,389</u>	<u>30,500</u>	<u>129,889</u>
Publications	254,303	-	254,303
Events	750	-	750
Consultancy fees	25	-	25
Charitable activities	<u>255,078</u>	<u>-</u>	<u>255,078</u>
Rental income	46,094	-	46,094
Membership	3,203	-	3,203
Other trading activities	<u>49,297</u>	<u>-</u>	<u>49,297</u>

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2025

4. Expenditure

	Research	Public awareness	Raising funds	2025
	£	£	£	£
Staff costs	93,673	122,912	23,608	240,193
Staging conferences and other events	352	379	-	731
External fees and consultancy	10,392	31,771	-	42,163
Production of publications	1,750	7,517	-	9,267
Travel	137	379	-	516
Depreciation	-	5,940	-	5,940
Website	14,018	24,159	-	38,177
Bank interest and charges	59	313	-	372
Other	1,224	7,038	-	8,262
Direct costs	121,605	200,408	23,608	345,621
Support costs:				
Staff costs	26,192	34,368	6,601	67,161
Recruitment and other staff costs	402	527	101	1,030
Property costs	6,160	8,082	1,552	15,794
Other office costs	8,005	10,504	2,018	20,527
External fees	13,560	17,793	3,418	34,771
Bank interest and charges	395	519	100	1,014
Depreciation	6,951	9,121	1,752	17,824
Governance Costs:				
Independent Examination	1,395	1,831	352	3,578
Support and Governance costs	63,060	82,745	15,894	161,699
Total	184,665	283,153	39,502	507,320

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2025

4. Expenditure - prior year

	Research	Public awareness	Raising funds	2024
	£	£	£	£
Staff costs	72,966	85,408	22,408	180,782
External fees and consultancy	9,572	10,152	-	19,724
Production of publications	468	4,333	-	4,801
Travel	143	344	-	487
Depreciation	-	5,900	-	5,900
Website	-	2,010	-	2,010
Bank interest and charges	-	7	-	7
Other	988	6,333	-	7,321
Direct costs	84,137	114,487	22,408	221,032
Support costs:				
Staff costs	16,855	19,729	5,176	41,760
Recruitment and other staff costs	422	494	130	1,046
Property costs	4,907	5,744	1,507	12,158
Other office costs	8,274	9,684	2,541	20,499
External fees	11,436	13,386	3,512	28,334
Bank interest and charges	8	9	2	19
Depreciation	7,145	8,364	2,194	17,703
Governance Costs:				
Independent Examination	1,489	1,743	457	3,689
Support and Governance costs	50,536	59,153	15,519	125,208
Total	134,673	173,640	37,927	346,240

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

5. Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation	23,764	23,603
Independent examiner's fees	3,578	3,300

6. Staff Costs

	2025	2024
	£	£
Salaries	264,093	190,979
Employers National Insurance	23,086	15,999
Pension costs	20,175	15,564
	<u>307,354</u>	<u>222,542</u>

The following number of employees received employee benefits (excluding employer pension costs and national insurance contributions) during the year between:

	2025	2024
£60,000 - £69,999	-	1
£70,000 - £79,999	1	-

The total benefits of key management personnel were: **92,172** 88,466

The average weekly number of employees (headcount) was as follows:

	2025	2024
Fundraising	0.4	0.4
Research	2.0	1.0
Public Awareness	2.5	1.4
Support	1.1	1.2
	<u>6.0</u>	<u>4.0</u>

The average weekly number of employees (full time equivalent) was as follows:

	2025	2024
Fundraising	0.3	0.3
Research	1.7	0.7
Public Awareness	2.1	1.0
Support	0.8	0.9
	<u>4.9</u>	<u>2.9</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

7. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid. Expenses reimbursed to Members of the Council during the year were £727 (2024: £327). Aggregated donations from trustees in the year were £Nil (2024: £Nil)

No Council Member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: £Nil).

There are no other related parties apart from the ones disclosed above (2024: None).

8. Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax under part 11 of the Corporation Tax Act 2010 (CTA2010).

9. Tangible Fixed Assets

	Property	Office Equipment	Computer Equipment	Fixtures and Fittings	Total
Cost	£	£	£	£	£
At 1 July 2024	1,133,917	26,365	9,823	19,495	1,189,600
Additions	-	-	-	-	-
At 30 June 2025	<u>1,133,917</u>	<u>26,365</u>	<u>9,823</u>	<u>19,495</u>	<u>1,189,600</u>
Depreciation					
At 1 July 2024	277,506	25,278	9,411	17,733	329,928
Charge for year	22,678	277	339	470	23,764
At 30 June 2025	<u>300,184</u>	<u>25,555</u>	<u>9,750</u>	<u>18,203</u>	<u>353,692</u>
Net Book Value					
At 30 June 2025	<u>833,733</u>	<u>810</u>	<u>73</u>	<u>1,292</u>	<u>835,908</u>
At 1 July 2024	<u>856,411</u>	<u>1,087</u>	<u>412</u>	<u>1,762</u>	<u>859,672</u>

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2025

10. Debtors

	2025	2024
	£	£
Trade debtors	-	501
Grants receivable & accrued income	85	-
Other debtors & prepayments	14,572	14,239
	<u>14,657</u>	<u>14,740</u>

11. Creditors - Amounts falling due within one year

	2025	2024
	£	£
Creditors - suppliers	21,274	12,450
Deferred income	61,765	61,765
Other taxation and social security	17,560	3,463
Sundry Creditors and accruals	16,050	17,859
	<u>116,649</u>	<u>95,537</u>

	At 1 July 2024	Released in year	Deferred in year	At 30 June 2025
	£	£	£	£
Deferred Income				
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	11,765	(11,765)	11,765	11,765
	<u>61,765</u>	<u>(61,765)</u>	<u>61,765</u>	<u>61,765</u>

	At 1 July 2023	Released in year	Deferred in year	At 30 June 2024
	£	£	£	£
Deferred Income - prior year				
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	7,041	(7,041)	11,765	11,765
	<u>57,041</u>	<u>(57,041)</u>	<u>61,765</u>	<u>61,765</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

12. Creditors - Amounts falling due after more than one year

	2025	2024
	£	£
Deferred income	-	50,000
	<u>-</u>	<u>50,000</u>

In January 2011, £750,000 was received from the Oxford University Press as an advance on future profits receivable from the British Journal of Criminology. This income has been deferred and will be released over the period in which the profits are earned.

13. Liability of members

The liability of members is limited by guarantee not exceeding £1 each (2024: £1 each)

14. Unrestricted funds

	Balance as at 30 June 2024	Income	Expenditure	Balance as at 30 June 2025
	£	£	£	£
Unrestricted funds	878,429	487,629	(467,974)	898,084
	<u>878,429</u>	<u>487,629</u>	<u>(467,974)</u>	<u>898,084</u>

15. Restricted Funds

	Balance as at 1 July 2024	Income	Expenditure	Balance as at 30 June 2025
	£	£	£	£
Young Adult Safety Network	-	24,250	(24,250)	-
Challenging Collective Punishment podcast	4,626	-	(4,626)	-
Young Adults and Equalities Criminal Justice Data	-	9,000	(9,000)	-
Joint Enterprise Evidence Programme	-	10,000	(1,470)	8,530
	<u>4,626</u>	<u>43,250</u>	<u>(39,346)</u>	<u>8,530</u>

Young Adult Safety Network: Working in partnership with others, this project is developing a shared knowledge base on current government approaches to violence among young adults, and consolidating collective knowledge and experience on what effective action, and meaningful change, might look like.

Challenging Collective Punishment podcast: In partnership with JENGBA, the creation and sharing of a high-quality educational podcast about the use of joint enterprise laws in England and Wales, their impact on working class and racialised communities, and the grassroots campaign challenging these laws.

Young Adults and Equalities Criminal Justice Data: This project aims to improve understanding among parliamentarians, policy makers and campaigners of trends in young adult criminalisation, with a particular focus on gender and ethnicity. A report was published during the course of this year, with further work, including the development of shareable infographics, being undertaken in year ending June 2026.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2025

Joint Enterprise Evidence Programme: This project is generating robust, up-to-date evidence to support advocacy and legislative reform of joint enterprise laws. In particular, it will be providing important new data to contribute to the Westminster Commission on Joint Enterprise's report due in 2026.

16. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	835,908	-	835,908
Net current assets	62,176	8,530	70,706
Long term liabilities	-	-	-
Net assets at 30 June 2025	<u>898,084</u>	<u>8,530</u>	<u>906,614</u>

17. Prior year comparatives

Reserves

	Balance as at 1 July 2023 £	Income £	Expenditure £	Balance as at 30 June 2024 £
Restricted Funds				
Young Adult Safety Network	-	25,000	(25,000)	-
Challenging Collective Punishment podcast	-	5,500	(874)	4,626
	<u>-</u>	<u>30,500</u>	<u>(25,874)</u>	<u>4,626</u>
Unrestricted Funds	794,993	403,802	(320,366)	878,429
Total Funds	<u>794,993</u>	<u>434,302</u>	<u>(346,240)</u>	<u>883,055</u>

Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	859,672	-	859,672
Net current assets	68,757	4,626	73,383
Long term liabilities	(50,000)	-	(50,000)
Net assets at 30 June 2024	<u>878,429</u>	<u>4,626</u>	<u>883,055</u>

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

England & Wales - Charity number 251588

Accounts

The Centre for Crime and Justice Studies (ISTD)

(A charitable company limited by guarantee)

Company Number 00496821

(England & Wales)

Charity Number 251588

**Financial Statements for the
Year Ended 30 June 2024**

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The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

Members of the Council: Professor Elaine Player (Chair)
Antonia Delgado (Treasurer)
Ruth Bloomfield (appointed 13 December 2023)
Professor Ed Cape
Bronwen Frow-Jones (appointed 13 December 2023)
Professor Jo Phoenix (resigned 28 October 2024)
James Richards
Paul Weatherstone (appointed 13 December 2023)
Charlotte Weinberg (resigned 13 December 2023)

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 00496821 (England and Wales)

Charity Registration Number: 251588

Bankers: Barclays Bank plc
1 Churchill Place
London E14 5HP

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Solicitors: Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

Independent Examiner: HaysMac LLP
10 Queen Street Place
London EC4R 1AG

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

The annual report and examined financial statements are compliant with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our vision

A fair, effective and accountable justice system, in a society less dominated by criminalisation and punishment, because it has developed better ways of preventing and addressing the problems of crime.

Our purpose

We create lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed.

Ensuring our work delivers on our purpose

During the 2023 – 2024 financial year, work implementing the new strategy, covering the period July 2022 to June 2025, continued. (<https://www.crimeandjustice.org.uk/our-strategy>). The strategy sets out three high-level priorities:

1. To deliver a connected programme of projects, of varying scales, scope and duration, focusing on:
 - i. improved knowledge of crime and the criminal justice system;
 - ii. particular examples of significant injustice, and areas of strong public interest;
 - iii. the transformations necessary for a shift towards prevention and resolution, and away from criminalisation and punishment.
2. To enhance our capacity to generate, curate and share knowledge, and to diversify, broaden and deepen our collaborations with our members, supporters, partners and collaborators, and with the beneficiaries of our work.
3. To invest in our staff, our organisational infrastructure and our building, as a foundation for the delivery of our overall strategy.

The 2022 – 2025 strategy is underpinned by a detailed implementation plan, which is subject to regular review by the staff and trustees. It is the first of a planned series of three, interconnected three-year strategies, leading up to 100th anniversary of the Centre's founding in 2031.

During the 2024 – 2025 financial year, the trustees and staff will be updating the current strategy with a new one, covering the period July 2025 to June 2028.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2024

How our activities deliver public benefit

All our activities are focused on creating lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed. We do this for the public benefit in general, and for policy makers and practitioners in particular.

We prize intellectual openness and a willingness to engage with difficult questions and challenging ideas. We welcome and encourage scrutiny of our work and are comfortable with the uncertainty that comes from not always having the answer. We recognise the importance of building solidarity and common cause, and reject superficial divisiveness and purity politics.

The trustees confirm that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard for the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Overview of the year

During the 2023 – 2024 financial year, our activities were focused on three priority areas, in line with our 2022 – 2025 strategy:

1. Developing our programmes activity
2. Investing in our building as a hub for collaborative activity
3. Enhancing our networks, reach and impact

1. Developing our programmes activity

The Centre is a small charity with a broad remit of public educational work across the range of criminal justice matters. In meeting this remit we prioritise two types of activity:

- **General programmes** on criminal justice, examining and explaining the system in its totality, the relationships between the different criminal justice agencies and the relationship of the criminal justice system to broader social, political and cultural arrangements.
- **In-depth programmes** on criminal justice, which focus on specific issues or themes that are conspicuous in their injustice and/or are of particular public interest.

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General programmes

In relation to our general work during the 2023 – 2024 financial year, we commenced development of the second edition of Criminal Justice Systems in the UK, following the publication of the first edition in August 2022. The report offers a comprehensive overview of the main criminal justice institutions across the three UK jurisdictions of Scotland, Northern Ireland, and the combined jurisdiction of England and Wales: how they are organised; how they developed over time; how they are held to account; how citizens challenge and influence them. Our plans to publish the second edition of Criminal Justice Systems in the UK during the 2024 calendar year were affected by the early-than-expected General Election in July 2024. We now plan to publish the second edition during 2025.

In June 2024 we held ‘You can’t be a “black man” in prison, a discussion between award-winning criminologist, Dr Jason Warr, and our director, Richard Garside. Dr Warr spoke about his research with black male life sentence prisoners, exploring how they have to navigate through a system where staff and other prisoners can see their very ‘blackness’ as a problem. His research won the prestigious Radzinowicz Prize, awarded each year by the Editors of The British Journal of Criminology.

In the run-up to the July 2024 UK General Election, we hosted two panel discussions. The first, in June 2024, discussed the law and order proposals from the main political parties. Following the King’s Speech in July 2024, the second panel discussion examined the law and order offer of the incoming Labour government.

During the 2023 – 2024 financial year we also undertook a range of parliamentary and media interventions, seeking to inform parliamentarians, journalists and the public on a range of issues. In January 2024 our Director, Richard Garside, gave evidence to the House of Commons Justice Committee, as part of its inquiry into the prison population and prison capacity. Members of staff of the Centre also regularly featured in a range of national and specialist broadcast media, discussing various crime and criminal justice issues.

During the 2023 – 2024 financial year we developed a new publication format – the working papers series - intended as a means of publishing research and analysis of an exploratory nature. Working papers are not formally peer-reviewed, but are intended to stimulate reflection and discussion on current and relevant areas. The first working paper, an innovative analysis of problematic IPP sentences, by organisational systems analyst Dr Mike Lauder, was published in September 2024.

The working papers series formed part of our work, referred to in the previous annual report, intended to broaden the scope and reach of our work explaining different parts of the criminal justice system and how they interact.

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In-depth programmes

Our in-depth programmes work during the 2023 – 2024 financial year continued to focus on the Imprisonment for Public Protection (IPP) sentence; the problems of joint enterprise convictions; and impact of certain criminal justice practices on young adults. On the IPP sentence, in July 2023 we published *A death row of sorts*, a comparison of the IPP, which operates in England and Wales, with its equivalents in Scotland (the Order for Lifelong Restriction) and in Northern Ireland (the Indeterminate Custodial Sentence). We also published, in February 2024, *How to resolve the IPP crisis for good*. This report offered an up-to-date account of work to reform the IPP sentence. It also proposed an actionable five-point-plan to resolve the IPP crisis once and for all.

Reflecting the significant and ongoing parliamentary activity around the IPP sentence, members of staff were heavily involved in parliamentary activities. This included briefing parliamentarians in advance of parliamentary debates, and assisting in the drafting and parliamentary stages of a Private Members' Bill on resentencing those under an IPP, which was introduced by Lord Woodley in November 2024. Staff also organised and facilitated collaborative activity around the IPP sentence. This included the coordination of a joint letter to the incoming Labour administration, signed by over 70 individuals. Staff also coordinated regular meetings of an IPP interest group, made up of some 100 individuals and organisations, to discuss and plan activities aimed at securing effective reform of the IPP sentence.

On Joint Enterprise, we continued to work closely with JENGbA (Joint Enterprise Not Guilty by Association) during this period. We published the second edition of *The usual suspects* – an analysis of the use of joint enterprise laws in prosecutions over the previous fifteen years – having published the first edition in April 2022. The second edition included a revised and enhanced analysis of some of the datasets examined in the first edition. The report was cited in Parliament in January 2023, as part of a discussion of racial disparities in joint enterprise convictions.

Joint enterprise also formed part of a new programme of work, exploring the impact of certain criminal justice practices on young adults, which we launched during the 2022 – 2023 financial year. We are undertaking the joint enterprise aspect in partnership with a researcher at the University of Oxford, and with JENGbA. The other two areas relate to the newly established Serious Violence Reduction Orders (which we are assessing in partnership with the campaign group StopWatch), and Offensive Weapons Homicide Review (which we are assessing in partnership with researchers at the Universities of Cambridge and of Kent).

We continue to keep our programme of activities considering specific areas of injustice and public interest under review, with a view to increasing this work overtime.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2024

2. Investing in our building as a hub for collaborative activity

We bought our building at 2 Langley Lane in 2010 as a long-term home and investment. Three other partner organisations are currently based in the building: Commons, a specialist criminal defence law firm providing holistic support to its clients; StopWatch, which works to promote fair, effective, and accountable policing in England and Wales, with a primary focus on stop and search; and The Monitoring Group, one of the oldest anti-racist grassroots groups in Britain, advocating for people suffering racist, religious and sexual violence and discrimination. A number of other organisations benefit from use of our facilities on an ongoing basis, including the Probation Institute, London ACES Hub and the Association for Prisoners Maintaining Innocence.

Coming out of lockdown, we commenced a major refurbishment and renewal programme for the building, starting with the complete refurbishment of the building's ground floor during the 2022 – 2023 financial year. Further refurbishment work is expected to be undertaken during 2025.

3. Enhancing our networks, reach and impact

During the 2023 – 2024 financial year we developed plans to recruit additional staff, in order to enhance our reach and impact. Following a highly competitive interview process, with over 250 applicants, two new full-time members of staff were recruited. They started work in July 2024.

Our website plays a key role in enhancing our impact, both acting as a shop window on our work, and also as a portal for donations, events booking and membership support. During the 2023 – 2024 financial year we began planning for a major website upgrade, to improve backend robustness and frontend use and functionality. This work commenced in late 2024 and was completed by early 2025.

Also, during the 2023 – 2024 financial year, we continued to work with our partners, Solidarity Consulting, on improving our reach and impact with MPs and Members of the House of Lords. This included the drafting and circulation of several briefings for parliamentarians related to particular debates and inquiries; attendance and participation in parliamentary events and meetings with MPs.

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In September 2022 we agreed a new strategic partnership with the University of Reading. Through events, publications and creative collaborations, the partnership is creating opportunities to discuss and explore a range of contemporary crime, justice and punishment challenges. The Centre has always had strong links into academic and research communities. The partnership with the University of Reading forms part of our broader commitment to deepen our relationships with a range of academic and research partners.

We continue to broaden and deepen our partnership and joint working with a range of organisations, including through joint programmes activities, membership of networks, ad hoc initiatives, and sharing our building facilities. In addition to organisations based at our building, who benefit from free use of our meeting facilities, a number of other organisations have also benefitted from use of our building and its facilities.

Other activities

British Journal of Criminology

The British Journal of Criminology (BJC) is one of the world's top criminology journals. It publishes work of the highest quality from around the world and across all areas of criminology. The BJC is published six times a year. Members of the Centre can subscribe for a significantly reduced rate. It currently has an impact factor of 2.4 and a five-year impact factor of 2.7.

More details can be found at: <https://academic.oup.com/bjc>

Prison Service Journal

We are proud that the Centre's website is the online home for the Prison Service Journal (PSJ), a peer-reviewed journal published by HM Prison Service. Its purpose is to promote discussion on issues related to the work of the Prison Service, the wider criminal justice system and associated fields. It aims to present reliable information and a range of views about these issues.

During the 2023 – 2024 financial year we supported the publication of six editions of the PSJ on our website, as well as contributing to the work of the Editorial Board. As part of the work upgrading our website, we also improved the functionality of the PSJ pages, with a view to enhancing article discoverability and the user experience. This work was completed as part of the website upgrade by early 2025.

More information on the PSJ here:

<https://www.crimeandjustice.org.uk/publications/psj>

The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2024

Financial Review

A summary of the results for the year is given on page 15 of the financial statements. Income increased from £386,116 to £434,302. Expenditure increased from £323,985 to £346,240. This year there was a surplus of £88,062, compared with a surplus of £62,131 in the previous year.

Work on income generation and diversifying the Centre's income streams has been a priority in recent years. The development of the rental spaces at our office in Vauxhall has eased the fundraising burden. In addition, we have been working to increase the voluntary individual donations attached to events and publications.

The trustees continue to monitor and review their oversight of the charity's finances. The Centre's finance sub-committee has continued to meet quarterly throughout the year, and a finance report is provided at each Council meeting. Trustees endeavour to continue to improve the overall financial situation.

Fundraising Practices

The Centre is aware of the Charities (Protection and Social Investment) Act 2016 and the Trustees support the aims of this legislation. The centre undertakes limited direct fundraising activity involving individual donors and does not share or purchase any donor data with or from third parties. During the year ended 30 June 2024 the charity did not receive any complaints in relation to fundraising or raise any matter with regulators.

Reserves Policy

At 30 June 2024, total reserves were £883,055 of which restricted funds were £4,626. Unrestricted reserves are funds that are expendable at the discretion of the trustees in furtherance of the Centre's objects. Our unrestricted reserves at year-end 2023-2024 were £878,429. Free reserves comprise unrestricted reserves excluding fixed assets net of funding (the balance of which is shown as deferred income in these financial statements) provided to finance their purchase, and at 30 June 2024 the charity had positive free reserves of £130,522.

The trustees' policy is that the Centre builds free reserves to a level that is equivalent to three months' overhead expenditure based on the current audited annual accounts. Based on the 2023-2024 annual accounts, the current policy is to have free reserves of £86,500. The trustees believe that this is sufficient because the income generated from publications and from rental of part of the Centre's building, 2 Langley Lane, offsets the higher risk income from charitable grants on which we also depend. The trustees also believe that the assets represented by the value of the Centre's building are sufficient to cover any costs that might arise that are more substantial than short-term financial shortfalls.

The Centre for Crime and Justice Studies (ISTD)

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The trustees recognise the need to establish a level of free reserves that enables financial security, is adequate to meet the requirements of working capital and acts as a cushion against fluctuations in income levels and in the financial performance of the Centre's activities. The trustees aim to maintain free reserves at or above the target level. They also judge that maintaining that target is contingent on the external operating environment. Over the past few years, careful stewardship of the Centre's finances has resulted in our overshooting our reserves target. This has followed a period of some years when the Centre fell short of its reserves target. The trustees keep the reserves position under regular review, seeking to maintain a robust position to hedge against potentially leaner years, while also seeking to reinvest back into the charity, through, for instance, additional staff recruitment and investment in the building.

Key management and personnel

The key management staff personnel are the Members of the Council, who are also the Centre's trustees, and the Director. The total benefits due to them are disclosed in note 6.

NJC pay points are negotiated nationally for Local Government Services by the employer and trade union sides of the National Joint Council.

Organisational structure and how decisions are made

Structure, governance and management

The organisation was established in 1931 as the Association for the Scientific Treatment of Criminals. It is a charitable company limited by guarantee, incorporated on 23 June 1951, in the name of The Institute for the Study and Treatment of Delinquency and registered as a charity on 28 February 1967. The company was incorporated under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company changed its name to its present title —the Centre for Crime and Justice Studies – by Special Resolution and was approved by the Registrar of Companies on 9 December 1999.

Appointment, induction and training of trustees

As set out in the Memorandum and Articles of Association, trustees are either elected at Annual General Meetings or are co-opted between Annual General Meetings by the Centre's Council. At Annual General Meetings one third of the trustees are automatically retired by rotation, with the option to seek re-election. Any co-opted trustees are required to seek election at the next Annual General Meeting. Details about nominations are circulated to members in advance of Annual General Meetings.

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Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or another area of relevant expertise. Following election or appointment, all new trustees are offered an induction. This includes detailed briefings on the Centre's governance, financial, programme and risk management; and on trustees' legal and statutory responsibilities.

During the 2023 – 2024 financial year three new trustees were successfully recruited. The Chair of Trustees, Charlie Weinberg also stepped down, having served as a trustee since 2015 and as Chair of Trustees since 2017. Professor Elaine Player took on the role of Chair of Trustees.

Risk Management and Internal Controls

The trustees actively review the major risks that the charity faces on a regular basis, and believe that maintaining reserves, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. During the year, the trustees have examined other operational and business risks faced by the Centre and confirm that they have established systems to mitigate any significant risks identified. The Council has a risk register for the organisation, which is reviewed regularly at Council meetings. Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen.

We outline below the risks that have been identified and assessed as being most significant for the Centre and the steps we are taking to manage them.

Financial

Risk: Decline in grant and contract income as a result of external factors.

Mitigation:

1. Robust budgeting and cash flow forecasting that are regularly reviewed.
2. Development of appropriate contingency plans.
3. Effective strategic financial planning.

Risk: Significant decline in income from the British Journal of Criminology due to the Finch recommendations on open access publishing.

Mitigation:

1. Ongoing monitoring and assessment with Oxford University Press.
2. Reduce reliance on BJC income to fund core activities.
3. Develop new income streams to offset potential reduction.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2024

Human Resources

Risk: Loss of key staff.

Mitigation:

1. Division of responsibilities of strategic portfolios among key staff.
2. Information sharing and freely accessible files.

Operational

Risk: Failure in the timely delivery of, or overspend on programme commitments.

Mitigation:

1. Robust programme oversight with prompt remedial action to address project slippage of budget overspend.
2. Training for relevant staff on project planning and budget management.
3. Realistic budgeting and allocation of key staff time based on assessment of relative risk of failure to deliver.

Trustees' Responsibilities Statement

The trustees (who are also directors of the Centre for the purposes of company law) are responsible for preparing the Report of the Members of the Council and the financial statements in accordance with applicable laws 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 assume that the charitable company will continue on that basis.

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

**The Centre for Crime and Justice Studies (ISTD)
Annual Report and Financial Statements
For the Year Ended 30 June 2024**

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

Approved by the Members of Council on 12th March 2025 and signed on its behalf by:

Richard Garside

**Richard Garside
Secretary**

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2024

Independent Examiners Report to the Members of the Centre for Crime and Justice Studies (ISTD)

I report to the trustees on my examination of the financial statements of The Centre for Crime & Justice Studies, for the year ended 30 June 2024, which are set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's income is in excess of £250,000, your examiner must be a member of a body listed in the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

**The Centre for Crime and Justice Studies (ISTD)
Annual Report and Financial Statements
For the Year Ended 30 June 2024**

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.



Lee Stokes FCA
HaysMac LLP
10 Queen Street Place
London
EC4R 1AG

Date: 17th March 2025

**The Centre for Crime and Justice Studies (ISTD)
Statement of Financial Activities for the Year Ended 30 June 2024
(Incorporating the Income and Expenditure Account for the Year)**

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2024	Total Funds 30 June 2023
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	3	99,389	30,500	129,889	75,731
Charitable activities	3	255,078	-	255,078	278,629
Other trading activities	3	49,297	-	49,297	31,637
Investments		38	-	38	119
TOTAL INCOME		403,802	30,500	434,302	386,116
EXPENDITURE ON					
Raising funds	4	37,927	-	37,927	41,521
Charitable activities					
Research	4	122,173	12,500	134,673	115,243
Public awareness	4	160,266	13,374	173,640	167,221
TOTAL EXPENDITURE		320,366	25,874	346,240	323,985
Net income		83,436	4,626	88,062	62,131
Fund balances brought forward		794,993	-	794,993	732,862
Fund balances carried forward		878,429	4,626	883,055	794,993

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

All income and expenditure derive from continuing activities.

The notes on pages 19 to 30 form part of these financial statements.

The Centre for Crime and Justice Studies (ISTD)
Company Number 00496821
Balance Sheet as at 30 June 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	9	859,672		882,165	
Current Assets					
Debtors	10	14,740		16,090	
Bank Current Account		154,180		79,515	
		168,920		95,605	
Creditors: amounts falling due within one year	11	(95,537)		(82,777)	
Net Current Assets		73,383		12,828	
Creditors: amounts falling due after more than one year	12	(50,000)		(100,000)	
Total Net Assets		883,055		794,993	
Funds					
Unrestricted Funds					
General	14	878,429		794,993	
Restricted Funds	15	4,626		-	
		883,055		794,993	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved and authorised for issue by the directors (Members of the Council) on 12th March 2025 and signed on their behalf by:

Elaine Player

Professor Elaine Player, Chair



Antonia Delgado, Treasurer

Members of the Council

The notes on pages 19 to 30 form part of these financial statements.

The Centre for Crime and Justice Studies (ISTD)
Statement of Cash Flows for the Year Ended 30 June 2024

	2024		2023	
	£	£	£	£
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		79,422		38,114
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	38		119	
Purchase of tangible fixed assets	(1,110)		(85,108)	
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES:		(1,072)		(84,989)
CASH FLOWS FROM FINANCING ACTIVITIES:				
Repayment of loan	(3,685)		(15,381)	
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES:		(3,685)		(15,381)
Change in cash and cash equivalents in the year		74,665		(62,256)
Cash and cash equivalents at the beginning of the year		79,515		141,771
Cash balance at end of year		£ 154,180		£ 79,515
Analysis of change in cash and short term deposits		At 1 July 2023	Cashflows	At 30 June 2024
		£	£	£
Cash at bank and in hand		79,515	74,665	154,180
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income/(expenditure) for the year	88,062		62,131	
Adjustments for:				
Depreciation charges	23,603		22,103	
Interest	(38)		(119)	
Repayment of loan	3,685		15,381	
decrease in debtors	1,350		13,914	
(decrease) in creditors	(37,240)		(75,296)	
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		79,422		38,114

The Centre for Crime and Justice Studies (ISTD)
Statement of Cash Flows for the Year Ended 30 June 2024

(i) ANALYSIS OF CHANGES IN NET DEBT

	<u>At 1 Jul 2023</u>	<u>Cash flows</u>	<u>At 30 June 2024</u>
	£	£	£
Cash and cash equivalents			
Cash	79,515	74,665	154,180
	<u>79,515</u>	<u>74,665</u>	<u>154,180</u>
Borrowings			
Loans falling due within one year	(3,685)	3,685	-
	<u>(3,685)</u>	<u>3,685</u>	<u>-</u>
Total	<u><u>75,830</u></u>	<u><u>78,350</u></u>	<u><u>154,180</u></u>

The notes on pages 19 to 30 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

1. Charity Information

The Centre for Crime and Justice Studies (ISTD) is a private limited company limited by guarantee (registered number 00496821) which is incorporated and domiciled in England. The address of the registered office is 2 Langley Lane, Vauxhall, London, SW8 1GB. The charitable objectives of the charity are as stated on page 2 of the Trustees Report.

2. Accounting Policies

The principal accounting policies and critical areas of judgement are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 Basis of Preparation

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - Second edition October 2019 (effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

The Centre for Crime and Justice Studies (ISTD) 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 accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

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. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

The functional currency of the Centre for Crime and Justice Studies (ISTD) is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

2.4 Foreign Currencies

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the date on which transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date. Differences arising on the translation of such items are dealt with in the statement of financial activities.

2.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees (Members of Council) in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

2.6 Income

All income is included in the Statement of Financial Activities when it is probable that the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Any income that does not meet these criteria will be treated as deferred income.

Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

3. Accounting Policies (continued)

2.6 *Income (continued)*

Profit Share - BJC: The Centre receives a profit share under its ownership rights of the British Journal of Criminology. The publishers account to the Centre on a Volume Year (i.e. calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2023 year and an on-account payment for the subsequent Volume 2024 year.

2.7 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

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

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis deemed most appropriate to the charity, namely in the ratio of staff costs incurred under the respective areas of its major day to day charitable activities.

2.8 *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Property	50 years
Office Equipment	4 years
Computer Equipment	3 years
Fixtures and Fittings	5 years

The Charities policy is to capitalise assets purchased over £1,000.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

2.9 *Employee benefits*

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 *Financial Instruments*

Financial assets such as cash and debtors are measured at their present value of the amount's receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

2.11 *Debtors*

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

2.12 *Cash at bank and in hand accounting policy*

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 *Creditors and Provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

2.13 Creditors and Provisions (continued)

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Trustees do not consider there to be any material uncertainty that would result in any adjustment to the carrying amounts of the assets and liabilities in the next financial year.

2.14 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, 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 Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2024

3. Income

	Unrestricted	Restricted	2024
	£	£	£
Donations	99,389	-	99,389
The Barrow Cadbury Trust	-	25,000	25,000
Amiel and Melburn Trust	-	5,500	5,500
Donations and legacies	<u>99,389</u>	<u>30,500</u>	<u>129,889</u>
Publications	254,303	-	254,303
Events	750	-	750
Consultancy fees	25	-	25
Charitable activities	<u>255,078</u>	<u>-</u>	<u>255,078</u>
Rental income	46,094	-	46,094
Membership	3,203	-	3,203
Other trading activities	<u>49,297</u>	<u>-</u>	<u>49,297</u>
Income - prior year	Unrestricted	Restricted	2023
	£	£	£
Donations	49,481	-	49,481
The Barrow Cadbury Trust	-	26,250	26,250
Donations and legacies	<u>49,481</u>	<u>26,250</u>	<u>75,731</u>
Publications	277,382	-	277,382
Consultancy fees	1,247	-	1,247
Charitable activities	<u>278,629</u>	<u>-</u>	<u>278,629</u>
Rental income	29,610	-	29,610
Membership	2,027	-	2,027
Other trading activities	<u>31,637</u>	<u>-</u>	<u>31,637</u>

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2024

4. Expenditure

	Research	Public awareness	Raising funds	2024
	£	£	£	£
Staff costs	72,966	85,408	22,408	180,782
External fees and consultancy	9,572	10,152	-	19,724
Production of publications	468	4,333	-	4,801
Travel	143	344	-	487
Depreciation	-	5,900	-	5,900
Website	-	2,010	-	2,010
Bank interest and charges	-	7	-	7
Other	988	6,333	-	7,321
	<u>84,137</u>	<u>114,487</u>	<u>22,408</u>	<u>221,032</u>
Direct costs				
Support costs:				
Staff costs	16,855	19,729	5,176	41,760
Recruitment and other staff costs	422	494	130	1,046
Property costs	4,907	5,744	1,507	12,158
Other office costs	8,274	9,684	2,541	20,499
External fees	11,436	13,386	3,512	28,334
Bank interest and charges	8	9	2	19
Depreciation	7,145	8,364	2,194	17,703
Governance Costs:				
Independent Examination	1,489	1,743	457	3,689
	<u>50,536</u>	<u>59,153</u>	<u>15,519</u>	<u>125,208</u>
Support and Governance costs				
Total	<u><u>134,673</u></u>	<u><u>173,640</u></u>	<u><u>37,927</u></u>	<u><u>346,240</u></u>

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2024

4. Expenditure - prior year

	Research	Public awareness	Raising funds	2023
	£	£	£	£
Staff costs	56,809	75,134	21,632	153,575
Costs of staging conferences and other events	88	1,182	-	1,270
External fees and consultancy	4,643	4,762	-	9,405
Production of publications	805	5,059	-	5,864
Travel	237	258	-	495
Depreciation	-	4,952	-	4,952
Website	-	1,604	-	1,604
Bank interest and charges	-	110	-	110
Other	432	5,080	-	5,512
Direct costs	<u>63,014</u>	<u>98,141</u>	<u>21,632</u>	<u>182,787</u>
Support Costs:				
Staff costs	21,407	28,312	8,151	57,870
Recruitment and other staff costs	1,421	1,879	541	3,841
Property costs	5,590	7,393	2,129	15,112
Other office costs	6,830	9,037	2,602	18,469
External fees	9,311	12,314	3,545	25,170
Bank interest and charges	200	265	76	541
Depreciation	6,344	8,391	2,416	17,151
Governance Costs:				
Independent Examination	1,126	1,489	429	3,044
Support and Governance costs	<u>52,229</u>	<u>69,080</u>	<u>19,889</u>	<u>141,198</u>
Total	<u>115,243</u>	<u>167,221</u>	<u>41,521</u>	<u>323,985</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

5. Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	23,603	22,103
Independent examiner's fees	3,300	2,940

6. Staff Costs

	2024	2023
	£	£
Salaries	190,979	181,123
Employers National Insurance	15,999	15,770
Pension costs	15,564	14,552
	<u>222,542</u>	<u>211,445</u>

The following number of employees received employee benefits (excluding employer pension costs and national insurance contributions) during the year between:

	2024	2023
£60,000 - £69,999	1	1

The total benefits of key management personnel was: 88,466 86,208

The average weekly number of employees (headcount) was as follows:

	2024	2023
Fundraising	0.4	0.4
Research	1.0	1.0
Public Awareness	1.4	1.4
Support	1.2	1.2
	<u>4.0</u>	<u>4.0</u>

The average weekly number of employees (full time equivalent) was as follows:

	2024	2023
Fundraising	0.3	0.3
Research	0.7	0.7
Public Awareness	1.0	1.0
Support	0.9	0.9
	<u>2.9</u>	<u>2.9</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

7. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid. Expenses reimbursed to Members of the Council during the year were £327 (2023: £Nil). Aggregated donations from trustees in the year were £Nil (2023: £80)

No Council Member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: £Nil).

There are no other related parties apart from the ones disclosed above (2023: None).

8. Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax under part 11 of the Corporation Tax Act 2010 (CTA2010).

9. Tangible Fixed Assets

	Property	Office Equipment	Computer Equipment	Fixtures and Fittings	Total
	£	£	£	£	£
Cost					
At 1 July 2023	1,133,917	25,255	9,823	19,495	1,188,490
Additions	-	1,110	-	-	1,110
At 30 June 2024	<u>1,133,917</u>	<u>26,365</u>	<u>9,823</u>	<u>19,495</u>	<u>1,189,600</u>
Depreciation					
At 1 July 2023	254,828	25,255	8,979	17,263	306,325
Charge for year	22,678	23	432	470	23,603
At 30 June 2024	<u>277,506</u>	<u>25,278</u>	<u>9,411</u>	<u>17,733</u>	<u>329,928</u>
Net Book Value					
At 30 June 2024	<u>856,411</u>	<u>1,087</u>	<u>412</u>	<u>1,762</u>	<u>859,672</u>
At 30 June 2023	<u>879,089</u>	-	<u>844</u>	<u>2,232</u>	<u>882,165</u>

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2024

10. Debtors

	2024	2023
	£	£
Debtors	501	3,881
Grants receivable & accrued income	-	3,750
Other debtors & prepayments	14,239	8,459
	<u>14,740</u>	<u>16,090</u>

11. Creditors - Amounts falling due within one year

	2024	2023
	£	£
Creditors - suppliers	12,450	5,455
Deferred income	61,765	57,041
Other taxation and social security	3,463	3,297
Sundry Creditors and accruals	17,859	13,298
Loan	-	3,686
	<u>95,537</u>	<u>82,777</u>

	At 1 July 2023	Released in year	Deferred in year	At 30 June 2024
	£	£	£	£
Deferred Income				
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	7,041	(7,041)	11,765	11,765
	<u>57,041</u>	<u>(57,041)</u>	<u>61,765</u>	<u>61,765</u>

	At 1 July 2022	Released in year	Deferred in year	At 30 June 2023
	£	£	£	£
Deferred Income - prior year				
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	9,309	(9,309)	7,041	7,041
Other	627	(627)	-	-
	<u>59,936</u>	<u>(59,936)</u>	<u>57,041</u>	<u>57,041</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

12. Creditors - Amounts falling due after more than one year

	2024	2023
	£	£
Deferred income	<u>50,000</u>	<u>100,000</u>
	<u>50,000</u>	<u>100,000</u>
Loan	2024	2023
	£	£
One to two years	<u>-</u>	<u>3,685</u>
	<u>-</u>	<u>3,685</u>

In August 2013, the Centre took out a loan of £122,000 with Barclays Bank to cover the costs of repaying the loan to Charity Bank for redeveloping the ground floor in early 2013 and to develop the first floor of the building. This loan is secured on the property for repayment over 10 years at a fixed interest rate of 5.43% ending September 2023. The loan has been fully repaid.

In January 2011, £750,000 was received from the Oxford University Press as an advance on future profits receivable from the British Journal of Criminology. This income has been deferred and will be released over the period in which the profits are earned.

13. Liability of members

The liability of members is limited by guarantee not exceeding £1 each (2023: £1 each)

14. Unrestricted funds

	Balance as at 1 July 2023	Income	Expenditure	Balance as at 30 June 2024
	£	£	£	£
Unrestricted funds	794,993	403,802	(320,366)	878,429
	<u>794,993</u>	<u>403,802</u>	<u>(320,366)</u>	<u>878,429</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2024

15. Restricted Funds

	Balance as at 1 July 2023 £	Income £	Expenditure £	Balance as at 30 June 2024 £
Young Adult Safety Network	-	25,000	(25,000)	-
Challenging Collective Punishment podcast	-	5,500	(874)	4,626
	<u>-</u>	<u>30,500</u>	<u>(25,874)</u>	<u>4,626</u>

Young Adult Safety Network: Working in partnership with others, this project is developing a shared knowledge base on current government approaches to violence among young adults, and consolidating collective knowledge and experience on what effective action, and meaningful change, might look like.

Challenging Collective Punishment podcast: In partnership with JENGBA, the creation and sharing of a high-quality educational podcast about the use of joint enterprise laws in England and Wales, their impact on working class and racialised communities, and the grassroots campaign challenging these laws.

16. Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	859,672	-	859,672
Net current assets	68,757	4,626	73,383
Long term liabilities	(50,000)	-	(50,000)
Net assets at 30 June 2024	<u>878,429</u>	<u>4,626</u>	<u>883,055</u>

The Centre for Crime and Justice Studies (ISTD)
Notes to the Financial Statements for the Year Ended 30 June 2024

17. Prior year comparatives

Reserves	Balance as at 1 July 2022	Income	Expenditure	Balance as at 30 June 2023
Joint Enterprise	-	26,250	(26,250)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	26,250	(26,250)	-
Unrestricted Funds	732,862	359,866	(297,735)	794,993
Total Funds	<hr/> <u>732,862</u>	<hr/> <u>386,116</u>	<hr/> <u>(323,985)</u>	<hr/> <u>794,993</u>

Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	882,165	-	882,165
Net current assets	12,828	-	12,828
Long term liabilities	(100,000)	-	(100,000)
Net assets at 30 June 2023	<hr/> <u>794,993</u>	<hr/> <u>-</u>	<hr/> <u>794,993</u>

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

England & Wales - Charity number 251588

Accounts

The Centre for Crime and Justice Studies (ISTD)

**(A charitable company limited by guarantee)
Company Number 496821 (England & Wales)
Charity Number 251588**

**Financial Statements for the
Year Ended 30 June 2023**

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14	Balance Sheet
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The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2023

Members of the Council: Charlotte Weinberg (resigned 13 December 2023)
Professor Elaine Player (Chair)
Antonia Delgado (Treasurer)
Professor Ed Cape
Elizabeth Hill (resigned 14 September 2022)
Professor Jo Phoenix
James Richards
Becky Shepherd (resigned 13 December 2022)
Ruth Bloomfield (appointed 13 Dec 2023)
Paul Henry Weatherstone (appointed 13 December 2023)
Bronwen Frow-Jones (appointed 13 December 2023)

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 496821 (England and Wales)

Charity Registration Number: 251588

Bankers: Barclays Bank plc
1 Churchill Place
London E14 5HP

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Solicitors: Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

Independent Examiner: Haysmacintyre LLP
10 Queen Street Place
London EC4R 1AG

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2023

The annual report and audited financial statements are compliant with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our vision

A fair, effective and accountable justice system, in a society less dominated by criminalisation and punishment, because it has developed better ways of preventing and addressing the problems of crime.

Our purpose

We create lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed.

Ensuring our work delivers on our purpose

During the 2022 – 2023 Financial Year, work implementing the new strategy, covering the period July 2022 to June 2025, commenced.

(<https://www.crimeandjustice.org.uk/our-strategy>).

The strategy set out three high-level priorities:

1. To deliver a connected programme of projects, of varying scales, scope and duration, focusing on:
 - i. improved knowledge of crime and the criminal justice system;
 - ii. particular examples of significant injustice, and areas of strong public interest;
 - iii. the transformations necessary for a shift towards prevention and resolution, and away from criminalisation and punishment.
2. To enhance our capacity to generate, curate and share knowledge, and to diversify, broaden and deepen our collaborations with our members, supporters, partners and collaborators, and with the beneficiaries of our work.
3. To invest in our staff, our organisational infrastructure and our building, as a foundation for the delivery of our overall strategy.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2023

The 2022 – 2025 strategy is underpinned by a detailed implementation plan, which is subject to regular review by the staff and trustees. It is the first of a planned series of three, interconnected three-year strategies, leading up to 100th anniversary of the Centre’s founding in 2031.

How our activities deliver public benefit

All our activities are focused on creating lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed. We do this for the public benefit in general, and for policy makers and practitioners in particular.

We prize intellectual openness and a willingness to engage with difficult questions and challenging ideas. We welcome and encourage scrutiny of our work and are comfortable with the uncertainty that comes from not always having the answer. We recognise the importance of building solidarity and common cause, and reject superficial divisiveness and purity politics.

The trustees confirm that they have complied with their duty in Section 17 of the *Charities Act 2011* to have due regard for the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Overview of the year

During the 2022 – 2023 Financial Year, our activities were focused on three priority areas, in line with our 2022 – 2025 strategy:

1. Developing our programmes activity
2. Investing in our building as a hub for collaborative activity
3. Enhancing our networks, reach and impact

1. Developing our programmes activity

The Centre is a small charity with a broad remit of public educational work across the range of criminal justice matters. In meeting this remit we prioritise two types of activity:

- **General work** on criminal justice examines and explains the system in its totality, the relationships between the different criminal justice agencies and the relationship with the criminal justice system and broader social, political and cultural arrangements.

The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2023

- **Specific work** on criminal justice that focuses on specific issues or themes that are of conspicuous in their injustice and/or are of particular public interest.

In relation to our **general work** during the 2022 – 2023 Financial Year, we published Criminal Justice Systems in the UK in August 2022. The report offers a comprehensive overview of the main criminal justice institutions across the three UK jurisdictions of Scotland, Northern Ireland, and the combined jurisdiction of England and Wales: how they are organised; how they developed over time; how they are held to account; how citizens challenge and influence them. We intend to publish a second edition of Criminal justice Systems in the UK in the 2024 calendar year, with a view to publishing future editions on an annual or biennial basis after that.

In May 2023 we held 'Hope and Change: Campaigning for a better future'. This panel discussion explored what it means to achieve real, progressive change in the criminal justice system: What sustains campaigners in the often long struggle for change? What does real change look like and how can it be achieved. The discussion, hosted by our Chair of Trustees, Charlie Weinberg, featured Gloria Morrison of JENGBA, Sara Ramsden of UNGRIPP, and Marcia Rigg of UFFC.

During the 2022 – 2023 Financial Year we also undertook a range of parliamentary and media interventions, seeking to inform parliamentarians, journalists and the public on a range of issues, including crime rates, policing practices and the state of our prisons.

We also laid the foundation for further general work in the future, including briefings explaining different parts of the criminal justice system and how they interact, events and webinars, and early stage planning on a new quarterly magazine.

Our **specific work** during the 2022 – 2023 Financial Year, focused in particular on the Imprisonment for Public Protection (IPP) sentence; the problems of joint enterprise convictions; and impact of certain criminal justice practices on young adults.

On the IPP sentence, we published Imprisonment for Public Protection: Psychic Pain Redoubled in October 2022, as part of our work highlighting the psychological impact of the IPP sentence on prisoners, as well as the pre-existing conditions affecting many subjected to the IPP, and the psychological obstacle course those subject to the sentence are expected to negotiate to secure release. The report formed the basis of several parliamentary interventions, including briefings for MPs and Peers participating in parliamentary debates and suggestions for questions they may wish to raise.

To coincide with the tenth anniversary of the abolition of the IPP sentence in December 2022, we renewed our call for the expedited release of all prisoners serving

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2023

IPP still in custody beyond the tariff set by the court during sentencing. We also called for a comprehensive programme of resettlement support and for the payment reparations to released IPP prisoners who had been subjected to an unjust sentence. We worked closely with UNGRIPP, the United Group for Reform of IPP during this period, including supporting them in a major parliamentary exhibition on IPP they held in July 2023. Our work on IPP continues, with further publications and interventions planned, including an updated assessment of the government's plans, and the options for meaningful reform.

On Joint Enterprise, we continued to work closely with JENGBA (Joint Enterprise Not Guilty by Association) during this period. We published the second edition of *The usual suspects* – an analysis of the use of joint enterprise laws in prosecutions over the previous fifteen years – having published the first edition in April 2022. The second edition included a revised and enhanced analysis of some of the datasets examined in the first edition. The report was cited in Parliament in January 2023, as part of a discussion of racial disparities in joint enterprise convictions.

Joint enterprise also formed part of a new programme of work, exploring the **impact of certain criminal justice practices on young adults**, which we launched during the 2022 – 2023 Financial Year. We are undertaking the joint enterprise aspect in partnership with a researcher at the University of Oxford, and with JENGBA. The other two areas related to the newly-established Serious Violence Reduction Orders (which we are assessing in partnership with the campaign group StopWatch), and Offensive Weapons Homicide Review (which we are assessing in partnership with researchers at the Universities of Cambridge and of Kent).

We continue to keep our programme of activities considering specific areas of injustice and public interest under review, with a view to increasing this work over time.

2. Investing in our building as a hub for collaborative activity

We bought our building at 2 Langley Lane in 2010 as a long-term home and investment. Three other partner organisations are currently based in the building: Commons, a specialist criminal defence law firm providing holistic support to its clients; StopWatch, which works to promote fair, effective, and accountable policing in England and Wales, with a primary focus on stop and search; and The Monitoring Group, one of the oldest anti-racist grassroots groups in Britain, advocating for people suffering racist, religious and sexual violence and discrimination.

Coming out of lockdown, we commenced a major refurbishment and renewal programme for the building, starting with the complete refurbishment of the building's ground floor during the 2022 – 2023 Financial Year. This work is part of an ongoing programme of refurbishment and renewal, creating up-to-date facilities for us, our

The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2023

tenants and wider partners.

3. Enhancing our networks, reach and impact

During the 2022 – 2023 Financial Year, we have continued to work with our partners, Solidarity Consulting, on improving our reach and impact with MPs and Members of the House of Lords. This included the drafting and circulation of several briefings for parliamentarians related to particular debates and inquiries; attendance and participation in parliamentary events and meetings with MPs. As we approach the next General Election, we intend to increase further our parliamentary activities, seeking to inform opinion and influence debates and legislation.

In September 2022 we agreed a new strategic partnership with the University of Reading. Through events, publications and creative collaborations, the partnership will create opportunities to discuss and explore a range of contemporary crime, justice and punishment challenges. The Centre has always had strong links into academic and research communities. The partnership with the University of Reading forms part of our broader commitment to deepen our relationships with a range of academic and research partners.

We continue to broaden and deepen our partnership and joint working with a range of organisations, including through joint programmes activities, membership of networks, ad hoc initiatives, and sharing our building facilities. In addition to organisations based at our building, who benefit from free use of our meeting facilities, a number of other organisations have also benefitted from use of our a building and its facilities. These include: London ACES hub, UNGRIPP, DrugScience, The Probation Institute, Solidarity Consulting, Feminist Dissent, Abianda, Action for Race Equality, and Revolving Doors.

Other activities

British Journal of Criminology

The British Journal of Criminology: An International Review of Crime and Society is one of the world's top criminology journals. It publishes work of the highest quality from around the world and across all areas of criminology. The Journal is published six times a year. Members of the Centre can subscribe for a significantly reduced rate. In 2022, the Journal achieved an impact factor of 2.6, placing it at 17 out of 69 journals in its category. More details can be found at: <https://academic.oup.com/bjc>.

Prison Service Journal

We are proud that the Centre's website is the online home for the Prison Service Journal, a peer-reviewed journal published by HM Prison Service. Its purpose is to promote discussion on issues related to the work of the Prison Service, the wider criminal justice

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system and associated fields. It aims to present reliable information and a range of views about these issues.

Financial Review

A summary of the results for the year is given on page 13 of the financial statements. Income decreased from £452,637 last year to £386,116. Expenditure decreased from £325,137 to £323,985. This year there was a surplus of £62,131 compared with a surplus of £127,500 in the previous year.

Work on income generation and diversifying the Centre's income streams has been a priority in recent years. The development of the rental spaces at our office in Vauxhall has eased the fundraising burden. In addition, we have been working to increase the voluntary individual donations attached to events and core projects.

The trustees continue to monitor and review their oversight of the charity's finances. The Centre's finance sub-committee has continued to meet quarterly throughout the year, and a finance report is provided at each Council meeting. Trustees endeavour to continue to improve the overall financial situation.

Fundraising Practices

The Centre is aware of the Charities (Protection and Social Investment) Act 2016 and the Trustees support the aims of this legislation. The centre undertakes limited direct fundraising activity involving individual donors and does not share or purchase any donor data with or from third parties. During the year ended 30 June 2023 the charity did not receive any complaints in relation to fundraising or raise any matter with regulators.

Reserves Policy

At 30 June 2023, total reserves were £794,993 of which restricted funds were £Nil. Unrestricted reserves are funds that are expendable at the discretion of the trustees in furtherance of the Centre's objects. Our unrestricted reserves at year-end 2022-2023 were £794,993. Free reserves comprise unrestricted reserves excluding fixed assets net of loans taken out to finance their purchase and at 30 June 2023 the charity had positive free reserves of £73,555.

The trustees' policy is that the Centre builds free reserves to a level that is equivalent to three months' overhead expenditure based on the current audited annual accounts. Based on the 2022-2023 annual accounts, the current policy is to have free reserves of £81,000. The trustees believe that this is sufficient because the income generated from publications and from rental of part of the Centre's building, 2 Langley Lane, offsets the higher risk income from charitable grants on which we also depend. The trustees also believe that the assets represented by the value of the Centre's building are sufficient to cover any costs that might arise that are more substantial than short-term financial shortfalls.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2023

Key management and personnel

The key management staff personnel are the Members of the Council, who are also the Centre's trustees, and the Director. The total benefits due to them are disclosed in note 6.

NJC pay points are negotiated nationally for Local Government Services by the employer and trade union sides of the National Joint Council.

Organisational structure and how decisions are made

Structure, governance and management

The organisation was established in 1931 as the Association for the Scientific Treatment of Criminals. It is a charitable company limited by guarantee, incorporated on 23 June 1951, in the name of The Institute for the Study and Treatment of Delinquency and registered as a charity on 28 February 1967. The company was incorporated under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company changed its name to its present title —the Centre for Crime and Justice Studies – by Special Resolution and was approved by the Registrar of Companies on 9 December 1999.

Appointment, induction and training of trustees

As set out in the Memorandum and Articles of Association, trustees are either elected at Annual General Meetings or are co-opted between Annual General Meetings by the Centre's Council. At Annual General Meetings one third of the trustees are automatically retired by rotation, with the option to seek re-election. Any co-opted trustees are required to seek election at the next Annual General Meeting. Details about nominations are circulated to members in advance of Annual General Meetings.

Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or another area of relevant expertise. Following election or appointment, all new trustees are offered an induction. This includes detailed briefings on the Centre's governance: financial, programme and risk management; and on trustees' legal and statutory responsibilities.

Risk Management and Internal Controls

The trustees actively review the major risks that the charity faces on a regular basis, and believe that maintaining reserves, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. During the year, the trustees have examined other operational and business risks faced by the Centre and confirm that they have established systems to mitigate any significant risks

The Centre for Crime and Justice Studies (ISTD)

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identified. The Council has a risk register for the organisation, which is reviewed regularly at Council meetings. Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen.

We outline below the risks that have been identified and assessed as being most significant for the Centre and the steps we are taking to manage them.

Financial

Risk: Decline in grant and contract income as a result of external factors.

Mitigation:

1. Robust budgeting and cash flow forecasting that are regularly reviewed.
2. Development of appropriate contingency plans.
3. Effective strategic financial planning.

Risk: Significant decline in income from the British Journal of Criminology due to the Finch recommendations on open access publishing.

Mitigation:

1. Ongoing monitoring and assessment with Oxford University Press.
2. Reduce reliance on BJC income to fund core activities.
3. Develop new income streams to offset potential reduction.

Human Resources

Risk: Loss of key staff.

Mitigation:

1. Division of responsibilities of strategic portfolios among key staff.
2. Information sharing and freely accessible files.

Operational

Risk: Failure in the timely delivery of, or overspend on programme commitments.

Mitigation:

1. Robust programme oversight with prompt remedial action to address project slippage of budget overspend.
2. Training for relevant staff on project planning and budget management.
3. Realistic budgeting and allocation of key staff time based on assessment of relative risk of failure to deliver.

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Trustees' Responsibilities Statement

The trustees (who are also directors of the Centre for the purposes of company law) are responsible for preparing the Report of the Members of the Council and the financial statements in accordance with applicable laws 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 assume that the charitable company will continue on that basis.

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

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

Approved by the Members of Council on 13th March 2024 and signed on its behalf by:

Richard Garside

**Richard Garside
Secretary**

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2023

Independent Examiners Report to the Members of the Centre for Crime and Justice Studies (ISTD)

I report to the Trustees on my examination of the accounts of The Centre for Crime and Justice Studies for the year ended 30 June 2023 which are set out on pages 13 to 27.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (“the 2006 Act”). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company’s accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

Since the charity’s income is in excess of £250,000 and it has prepared its accounts on an accruals basis, your examiner must be a member of a body listed in the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**The Centre for Crime and Justice Studies (ISTD)
Annual Report and Financial Statements
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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.



Lee Stokes FCA
Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Date: 20th March 2024

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2023

(Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2023	Total Funds 30 June 2022
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	3	49,481	26,250	75,731	104,725
Charitable activities	3	278,629	-	278,629	304,075
Other trading activities	3	31,637	-	31,637	43,831
Investments		119	-	119	6
TOTAL INCOME		<u>359,866</u>	<u>26,250</u>	<u>386,116</u>	<u>452,637</u>
EXPENDITURE ON					
Raising funds	4	41,521	-	41,521	27,009
Charitable activities					
Research	4	102,118	13,125	115,243	134,548
Public awareness	4	154,096	13,125	167,221	163,580
TOTAL EXPENDITURE		<u>297,735</u>	<u>26,250</u>	<u>323,985</u>	<u>325,137</u>
Net (Expenditure) / Income		62,131	-	62,131	127,500
Fund balances brought forward		732,862	-	732,862	605,362
Fund balances carried forward		<u><u>794,993</u></u>	<u><u>-</u></u>	<u><u>794,993</u></u>	<u><u>732,862</u></u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 27 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2023

Company Number 496821

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		882,165		819,160
Current Assets					
Debtors	10	16,090		30,004	
Bank Current Account		<u>79,515</u>		<u>141,771</u>	
		95,605		171,775	
Creditors: amounts falling due within one year	11		<u>(82,777)</u>		<u>(104,399)</u>
Net Current Assets			12,828		67,376
Creditors: amounts falling due after more than one year	12		(100,000)		(153,674)
Total Net Assets			<u>794,993</u>		<u>732,862</u>
Funds					
Unrestricted Funds					
General	14		794,993		732,862
Restricted Funds					
	15		-		-
			<u>794,993</u>		<u>732,862</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved and authorised for issue by the directors (Members of the Council) on 13th March 2024 and signed on their behalf by:

Elaine Player

Members of the Council

Antonia Delgado-Turne

The notes on pages 17 to 27 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2023

	2023		2022	
	£	£	£	£
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		38,114		63,884
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest		119		6
Purchase of tangible fixed assets		(85,108)		(18,569)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES:		(84,989)		(18,563)
CASH FLOWS FROM FINANCING ACTIVITIES:				
Repayment of loan		(15,381)		(14,583)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES:		(15,381)		(14,583)
Change in cash and cash equivalents in the year		(62,256)		30,738
Cash and cash equivalents at the beginning of the year		141,771		111,033
Cash balance at end of year	£	79,515	£	141,771
Analysis of change in cash and short term deposits		At 1 July 2022	Cashflows	At 30 June 2023
		£	£	£
Cash at bank and in hand		141,771	(62,256)	79,515
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income/(expenditure) for the year		62,131		127,500
Adjustments for:				
Depreciation charges		22,103		22,226
Interest		(119)		(6)
Repayment of loan		15,381		14,583
decrease in debtors		13,914		(5,003)
(decrease) in creditors		(75,296)		(95,415)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		38,114		63,884

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2023

(i) ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jul 2022	Cash flows	At 30 June 2023
	£	£	£
Cash and cash equivalents			
Cash	141,771	(62,256)	79,515
	<u>141,771</u>	<u>(62,256)</u>	<u>79,515</u>
Borrowings			
Loans falling due within one year	(15,393)	11,719	(3,674)
Loans falling due after more than one year	(3,674)	3,674	-
	<u>(19,067)</u>	<u>15,393</u>	<u>(3,674)</u>
Total	<u><u>122,704</u></u>	<u><u>(46,863)</u></u>	<u><u>75,841</u></u>

The notes on pages 17 to 27 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

1. Charity Information

The Centre for Crime and Justice Studies (ISTD) is a private limited company limited by guarantee (registered number 496821) which is incorporated and domiciled in England. The address of the registered office is 2 Langley Lane, Vauxhall, London, SW8 1GB.

2. Accounting Policies

The principal accounting policies and critical areas of judgement are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 Basis of Preparation

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - Second edition October 2019 (effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

The Centre for Crime and Justice Studies (ISTD) 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 accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

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. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

The functional currency of the Centre for Crime and Justice Studies (ISTD) is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

2.4 Foreign Currencies

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the date on which transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date. Differences arising on the translation of such items are dealt with in the statement of financial activities.

2.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees (Members of Council) in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

2.6 Income

All income is included in the Statement of Financial Activities when it is probable that the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Any income that does not meet this criteria will be treated as deferred income.

Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

2. Accounting Policies (continued)

2.6 *Income (continued)*

Profit Share - BJC: The Centre receives a profit share under its ownership rights of the British Journal of Criminology. The publishers account to the Centre on a Volume Year (i.e. calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2021 year and an on-account payment for the subsequent Volume 2022 year.

2.7 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

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

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis deemed most appropriate to the charity, namely in the ratio of staff costs incurred under the respective areas of its major day to day charitable activities.

2.8 *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Property	50 years
Office Equipment	4 years
Computer Equipment	3 years
Fixtures and Fittings	5 years

2.9 *Employee benefits*

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 *Financial Instruments*

Financial assets such as cash and debtors are measured at their present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

2.11 *Debtors*

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

2.12 *Creditors and Provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Trustees do not consider there to be any material uncertainty that would result in any adjustment to the carrying amounts of the assets and liabilities in the next financial year.

2. Accounting Policies (continued)

2.13 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, 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 Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

3. Income

	Unrestricted £	Restricted £	2023 £
Donations	49,481	-	49,481
The Barrow Cadbury Trust	-	26,250	26,250
Donations and legacies	<u>49,481</u>	<u>26,250</u>	<u>75,731</u>
Publications	277,382	-	277,382
Consultancy fees	1,247	-	1,247
Charitable activities	<u>278,629</u>	<u>-</u>	<u>278,629</u>
Rental income	29,610	-	29,610
Membership	2,027	-	2,027
Other trading activities	<u>31,637</u>	<u>-</u>	<u>31,637</u>

Income - prior year

	Unrestricted £	Restricted £	2022 £
Donations	55,117	-	55,117
FCDO Research	-	20,608	20,608
Short Sentences	-	29,000	29,000
Donations and legacies	<u>55,117</u>	<u>49,608</u>	<u>104,725</u>
Publications	303,052	-	303,052
Consultancy fees	1,023	-	1,023
Charitable activities	<u>304,075</u>	<u>-</u>	<u>304,075</u>
Rental income	40,134	-	40,134
Membership	3,697	-	3,697
Other trading activities	<u>43,831</u>	<u>-</u>	<u>43,831</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

4. Expenditure

	Research £	Public awareness £	Raising funds £	2023 £
Staff costs	56,809	75,134	21,632	153,575
Costs of staging conferences and other events	88	1,182	-	1,270
External fees and consultancy	4,643	4,749	-	9,405
Production of publications	805	5,059	-	5,864
Travel	237	5,210	-	5,447
Website	-	1,604	-	1,604
Bank interest and charges	-	110	-	110
Other	432	5,080	-	5,512
Direct costs	<u>63,014</u>	<u>98,141</u>	<u>21,632</u>	<u>182,787</u>
Support costs:				
Staff costs	21,407	28,312	8,151	57,870
Recruitment and other staff costs	1,421	1,879	541	3,841
Property costs	5,590	7,393	2,129	15,112
Other office costs	6,830	9,037	2,602	18,469
External fees	9,311	12,314	3,545	25,170
Bank interest and charges	200	265	76	541
Depreciation	6,344	8,391	2,416	17,151
Governance Costs:				
Independent examination	1,126	1,489	429	3,044
Support and Governance costs	<u>52,229</u>	<u>69,080</u>	<u>19,889</u>	<u>141,198</u>
Total	<u><u>115,243</u></u>	<u><u>167,221</u></u>	<u><u>41,521</u></u>	<u><u>323,985</u></u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

Expenditure - prior year

	Research £	Public awareness £	Raising funds £	2022 £
Staff costs	78,041	88,071	16,443	182,555
Costs of staging conferences and other events	9	270	-	279
External fees and consultancy	4,995	5,895	-	10,890
Production of publications	540	3,210	-	3,750
Travel	87	4,571	-	4,658
Website	-	73	-	73
Other	730	4,900	-	5,630
Direct costs	<u>84,402</u>	<u>106,990</u>	<u>16,443</u>	<u>207,835</u>
Support Costs:				
Staff costs	17,151	19,355	3,614	40,120
Recruitment and other staff costs	593	669	125	1,387
Property costs	4,625	5,219	974	10,818
Other office costs	6,992	7,891	1,473	16,356
External fees	11,589	13,078	2,442	27,109
Bank interest and charges	620	700	131	1,451
Depreciation	7,601	8,578	1,602	17,781
Governance Costs:				
Independent examination	975	1,100	205	2,280
Support and Governance costs	<u>50,146</u>	<u>56,590</u>	<u>10,566</u>	<u>117,302</u>
Total	<u>134,548</u>	<u>163,580</u>	<u>27,009</u>	<u>325,137</u>

5. Net income/(expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	22,103	22,226
Independent examiner's fee	2,940	2,800

6. Staff Costs

	2023 £	2022 £
Salaries	181,124	190,694
Employers National Insurance	15,770	16,174
Pension costs	14,552	15,808
	<u>211,446</u>	<u>222,676</u>

The following number of employees received employee benefits (excluding employer pension costs and national insurance contributions) during the year between:

	2023	2022
£60,000 - £69,999	1	1

The total benefits of key management personnel was: **86,208** 81,084

6. Staff Costs (continued)

The average weekly number of employees (headcount) was as follows:

	2023	2022
Fundraising	0.4	0.3
Research	1.0	2.3
Public Awareness	1.4	1.3
Support	1.2	1.0
	<u>4.0</u>	<u>4.9</u>

The average weekly number of employees (full time equivalent) was as follows:

	2023	2022
Fundraising	0.3	0.2
Research	0.7	1.7
Public Awareness	1.0	1.0
Support	0.9	0.7
	<u>2.9</u>	<u>2.9</u>

7. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid. Expenses reimbursed to Members of the Council during the year were £nil (2022: £174). Aggregated donations from trustees in the year were £80 (2022: £30)

No Council Member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022: £Nil).

Rental income of £6,458 (2022: £20,670) from Safe Ground was recognised in the year and income of £Nil (2022: £4,795) was deferred at year end. The rental has ceased 24th December 2022. Safe Ground's Chief Executive, Charlotte Weinberg, also served as Chair on the Board of Trustees for CCJS until 13 December 2023.

There are no other related parties apart from the ones disclosed above.

8. Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax under part 11 of the Corporation Tax Act 2010 (CTA2010).

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

9. Tangible Fixed Assets

	Property	Office	Computer	Fixtures	Total
Cost	£	Equipment	Equipment	and Fittings	£
At 1 July 2022	1,052,038	25,255	8,944	17,145	1,103,382
Additions	81,879	-	879	2,350	85,108
At 30 June 2023	<u>1,133,917</u>	<u>25,255</u>	<u>9,823</u>	<u>19,495</u>	<u>1,188,490</u>
Depreciation					
At 1 July 2022	233,202	25,255	8,620	17,145	284,222
Charge for year	21,626	-	359	118	22,103
At 30 June 2023	<u>254,828</u>	<u>25,255</u>	<u>8,979</u>	<u>17,263</u>	<u>306,325</u>
Net Book Value					
At 30 June 2023	<u>879,089</u>	<u>-</u>	<u>844</u>	<u>2,232</u>	<u>882,165</u>
At 30 June 2022	<u>818,836</u>	<u>-</u>	<u>324</u>	<u>-</u>	<u>819,160</u>

10. Debtors

	2023	2022
	£	£
Debtors	3,881	16,523
Grants receivable & accrued income	3,750	3,750
Other debtors & prepayments	8,459	9,731
	<u>16,090</u>	<u>30,004</u>

11. Creditors - Amounts falling due within one year

	2023	2022
	£	£
Creditors - suppliers	5,455	13,263
Deferred income	57,041	59,936
Other taxation and social security	3,297	3,260
Sundry Creditors and accruals	13,298	12,547
Loan within one year	3,686	15,393
	<u>82,777</u>	<u>104,399</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

11. Creditors - Amounts falling due within one year (continued)

Deferred Income

	At 1 July 2022	Released in year	Deferred in year	At 30 June 2023
	£	£	£	£
BJC Profit Share – within one year	50,000	(50,000)	50,000	50,000
Rental Income – within one year	9,309	(9,309)	7,041	7,041
Other – within one year	627	(627)	-	-
	<u>59,936</u>	<u>(59,936)</u>	<u>57,041</u>	<u>57,041</u>

Deferred Income – prior year

	At 1 July 2021	Released in year	Deferred in year	At 30 June 2022
	£	£	£	£
BJC Profit Share – within one year	50,000	(50,000)	50,000	50,000
Rental Income – within one year	9,309	(9,309)	9,309	9,309
Other – within one year	-	-	627	627
	<u>59,309</u>	<u>(59,309)</u>	<u>59,936</u>	<u>59,936</u>

12. Creditors - Amounts falling due after more than one year

	2023	2022
	£	£
Loan	-	3,674
Deferred income	100,000	150,000
	<u>100,000</u>	<u>153,674</u>
Loan		
	2023	2022
	£	£
Within one year	3,686	15,381
One to two years	-	3,674
	<u>3,686</u>	<u>19,055</u>

In August 2013, the Centre took out a loan of £122,000 with Barclays Bank to cover the costs of repaying the loan to Charity Bank for redeveloping the ground floor in early 2013 and to develop the first floor of the building. This loan is secured on the property for repayment over 10 years at a fixed interest rate of 5.43% ending September 2023.

In January 2011, £750,000 was received from the Oxford University Press as an advance on future profits receivable from the British Journal of Criminology. This income has been deferred and will be released over the period in which the profits are earned.

13. Liability of members

The liability of members is limited by guarantee not exceeding £1 each (2022: £1 each)

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

14. Unrestricted funds

	Balance as at 1 July 2022	Income	Expenditure	Balance as at 30 June 2023
	£	£	£	£
Unrestricted funds	732,862	359,866	(297,735)	794,993
	<u>732,862</u>	<u>359,866</u>	<u>(297,735)</u>	<u>794,993</u>

15. Restricted Funds

	Balance as at 1 July 2022	Income	Expenditure	Balance as at 30 June 2023
	£	£	£	£
Joint Enterprise	-	26,250	(26,250)	-
	<u>-</u>	<u>26,250</u>	<u>(26,250)</u>	<u>-</u>

Short Sentences

This project aims to identify the options, impacts and issues for impactful sentencing reform intended to reduce the use of short prison sentences. There has been a lot of recent interest in this policy area. This project is funded by the Lloyds Bank Foundation for England and Wales.

Joint Enterprise

Working with JENGBA, we obtained and analysed information about current practices in joint enterprise convictions, building up a picture about who is been prosecuted, and working alongside others to clarify ongoing concerns and injustices in this controversial area.

16. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	882,165	-	882,165
Net current assets	12,828	-	12,828
Long term liabilities	(100,000)	-	(100,000)
Net assets at 30 June 2023	<u>794,993</u>	<u>-</u>	<u>794,993</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2023

17. Prior year comparatives

Reserves

	Balance as at 1 July 2021	Income	Expenditure	Balance as at 30 June 2022
Short Sentences	-	20,608	(20,608)	-
Joint Enterprise	12,000	29,000	(41,000)	-
UK Criminal Justice Systems	-	34,414	(34,414)	-
Other	3,500	15,000	(6,500)	12,000
	15,500	99,022	(102,522)	12,000
Unrestricted Funds	593,362	403,029	(263,529)	732,862
Total Funds	<u>608,862</u>	<u>502,051</u>	<u>(366,051)</u>	<u>744,862</u>

Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	819,160	-	819,160
Net current assets	67,376	-	67,376
Long term liabilities	(153,674)	-	(153,674)
Net assets at 30 June 2022	<u>732,862</u>	<u>-</u>	<u>732,862</u>

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

England & Wales - Charity number 251588

Accounts

The Centre for Crime and Justice Studies (ISTD)

**(A charitable company limited by guarantee)
Company Number 496821 (England & Wales)
Charity Number 251588**

**Financial Statements for the
Year Ended 30 June 2022**

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The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2022

Members of the Council: Charlotte Weinberg (Chair)
Professor Elaine Player (Vice-Chair)
Antonia Delgado (Treasurer)
Elizabeth Hill (resigned 14 September 2022)
Professor Ed Cape
Professor Jo Phoenix
James Richards
Becky Shepherd (resigned 13 December 2022)

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 496821 (England and Wales)

Charity Registration Number: 251588

Bankers: Barclays Bank plc
1 Churchill Place
London E14 5HP

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Solicitors: Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

Independent Examiner: Haysmacintyre LLP
10 Queen Street Place
London EC4R 1AG

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

The annual report and audited financial statements are compliant with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our vision

A fair, effective and accountable justice system, in a society less dominated by criminalisation and punishment, because it has developed better ways of preventing and addressing the problems of crime.

Our purpose

We create lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed.

Ensuring our work delivers on our purpose

During the 2021 – 2022 Financial Year, the Trustees finalised a new strategy, covering the period July 2022 to June 2025 (<https://www.crimeandjustice.org.uk/our-strategy>). The strategy set out three high-level priorities:

1. To deliver a connected programme of projects, of varying scales, scope and duration, focusing on:
 - i. improved knowledge of crime and the criminal justice system;
 - ii. particular examples of significant injustice, and areas of strong public interest;
 - iii. the transformations necessary for a shift towards prevention and resolution, and away from criminalisation and punishment.
2. To enhance our capacity to generate, curate and share knowledge, and to diversify, broaden and deepen our collaborations with our members, supporters, partners and collaborators, and with the beneficiaries of our work.
3. To invest in our staff, our organisational infrastructure and our building, as a foundation for the delivery of our overall strategy.

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The 2022 – 2025 strategy is underpinned by a detailed implementation plan, which is subject to regular review by the staff and trustees. It is the first of a planned series of three, interconnected three-year strategies, leading up to 100th anniversary of the Centre’s founding in 2031.

How our activities deliver public benefit

All our activities are focused on creating lively spaces for collaboration and learning, where conventional criminal justice policy agendas are scrutinised and challenged, fresh knowledge and ideas are discussed, and transformational solutions are developed. We do this for the public benefit in general, and for policy makers and practitioners in particular.

We prize intellectual openness and a willingness to engage with difficult questions and challenging ideas. We welcome and encourage scrutiny of our work and are comfortable with the uncertainty that comes from not always having the answer. We recognise the importance of building solidarity and common cause, and reject superficial divisiveness and purity politics.

The trustees confirm that they have complied with their duty in Section 17 of the *Charities Act 2011* to have due regard for the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Overview of the year

During the 2021 – 2022 Financial Year, our activities were focused on three priority areas:

1. Promoting knowledge
2. Challenging injustices
3. Creating change

1. Promoting knowledge

As an educational charity, we see improved knowledge and understanding of crime and criminal justice as an inherent good. We also apply this knowledge to concrete policy and practice questions, and see it as a foundation for effective action to achieve meaningful change.

The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2022

We see improved knowledge and understanding of crime and criminal justice as an inherent good. We also apply this knowledge to concrete policy and practice questions, and see it as a foundation for effective action to achieve meaningful change.

We collaborate with researchers, practitioners, policy specialists, activists, and service-users to deepen understanding of the way the criminal justice system works, explain and critique existing policies and practice, and map out routes to transformational change.

We synthesise knowledge, ideas and insights into engaging publications and events, underpinned by innovative communications and movement-building activities.

During the 2021 – 2022 Financial Year, the main areas of work under this priority were:

Last month in criminal justice

Our monthly panel discussion, broadcast between October 2021 and June 2022 on the first Wednesday of each month. Each episode featured three guest panellists, discussing criminal justice developments in the previous month with the host, Richard Garside. Eight *Last month in criminal justice* programmes were broadcast, featuring more than 20 panellists, and attracting more than 500 registrations to attend one or more of the programmes. A viewer survey conducted in July 2022 found that the programmes offered an accessible, informal but informed means of keeping updated on the main criminal justice developments.

All the *Last month in criminal justice* programmes broadcast in the 2021 – 2022 year can be accessed here: <https://www.crimeandjustice.org.uk/tags/last-month-criminal-justice-full-programme>.

Lunch with...

Our other monthly programme, featuring interesting and inspiring figures from the criminal justice world, discussing the work they do and what motivates them. Each programme is broadcast each month, and features one or two guests. Eight *Lunch with...* programmes were broadcast between September 2021 and June 2023, featuring guests including Alex Vitale, Pragna Patel, Suresh Grover and Frances Crook OBE. Nearly 400 people registered to attend one or more of the programmes. Viewed feedback from a survey conducted in July 2022 found praise for the programmes topical, engaging and intimate feel.

All the *Lunch with...* Programmes broadcast in the 2021- 2022 year can be accessed here: <https://www.crimeandjustice.org.uk/tags/lunch-full-programme>.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2022

Shut the ** up ******

In September 2021 we held a one-off webinar exploring the subject of deplatforming within academia, focusing on events at the University of Essex in December 2019 and January 2020. The two contributors to the webinar – Professor Jo Phoenix and Professor Rosa Freedman – had both been targeted by activists as a result of their position on gender identity and women’s rights. Some 300 people registered to attend the webinar, which was organised in line with our commitment as an organisation to explore difficult questions and challenging ideas.

The webinar can be viewed in full here:
<https://www.crimeandjustice.org.uk/news/2021-09-30/webinar-video-shut>.

Criminal justice systems in the UK

With the support of the Foreign, Commonwealth and Development Office, we produced a report – Criminal justice systems in the UK - exploring their converging and contrasting institutional arrangements across the UK criminal justice systems of Scotland, Northern Ireland, and England and Wales. This work built on our decade-long, ground-breaking *UK Justice Policy Review* (UKJPR) programme, which ran from 2010 to 2020.

Across the UK, the report found, there is no single, UK-wide criminal justice model; no ‘gold standard’ arrangement. The diverse UK criminal justice arrangements, the result of distinctive histories, cultures and politics, offer a variety of operational and reform options.

The report was published in August 2022 and can be accessed here:
<https://www.crimeandjustice.org.uk/publications/criminal-justice-systems-uk>.

2. Challenging injustices

The Centre for Crime and Justice Studies has a vision of a fair, effective and accountable justice system, in a society less dominated by criminalisation and punishment. In Britain today, some face an abundance of law. Others face an absence of order. The least powerful regularly endure over-policing, while the most powerful often appear to act with impunity. The justice system concentrates injustice for some, while leaving many injustices unresolved. This situation breeds fatalism about the possibilities for justice and fairness. A complacent and cynical policy consensus feeds this fatalism, as well as being an expression of it.

During the 2021 – 2022 Financial Year we concentrated on two such areas of injustice.

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Joint Enterprise

Joint enterprise refers to legal principles on the use of the law of complicity. Through these principles, multiple individuals can be convicted for an offence without taking into account their differing roles or even whether some individuals were present.

Five years after we published the influential *Dangerous Associations* report, a new report – *The usual suspects* – examined the use of joint enterprise laws in prosecutions for serious violence in England and Wales over a fifteen-year period. Among its key findings were that those from minority ethnicity communities, particularly the Black community, are consistently over-represented in joint enterprise prosecutions and convictions for homicide. It also found that a landmark Supreme Court ruling in 2016, which concluded that the law around joint enterprise had been wrongly applied for more than thirty years, had no discernible impact on the numbers or demographics of people prosecuted or convicted of murder and manslaughter in multi-defendant cases.

The usual suspects was first published in April 2022 and can be accessed here: <https://www.crimeandjustice.org.uk/publications/usual-suspects>.

An updated, second edition of the report was published in November 2022 and can be accessed here: <https://www.crimeandjustice.org.uk/publications/usual-suspects-second-edition>.

Imprisonment for Public Protection

The sentence of Imprisonment for Public Protection (IPP) was abolished in 2012. The sentences was not, however, abolished retrospectively. More than 3,000 IPP prisoners continue to languish in custody. During the 2021 – 2022 Financial Year we began a project looking at the IPP sentence, and options for reform. Our work ran alongside an Inquiry into the IPP sentence by the House of Commons Justice Committee, which was launched at the same time our work began.

Our main activities undertaken during this period included:

- Submitting written evidence to the Justice Committee Inquiry (<https://www.crimeandjustice.org.uk/news/2022-01-27/our-evidence-justice-committee-inquiry-ipp-sentence>).
- Tracking and commenting on the work of the Committee as it undertook its Inquiry and undertaking parliamentary activity.
- Undertaking research on the psychological impact of the IPP prisoners (published in October 2022 as *Imprisonment for Public Protection: Psychic Pain*)

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Redoubled: <https://www.crimeandjustice.org.uk/publications/imprisonment-public-protection-psychic-pain-redoubled>).

- Supporting the work of the campaign group UNGRIPP (United Group for Reform of IPP).

This work will continue into 2023, including the production of further reports and assessment of options for reform.

3. Creating change

We see transformational solutions to the problems our society faces as a real and present opportunity, not something to be consigned to an ill-defined future. A creative, energetic and optimistic challenge is the antidote to the entrenched monotony of repeated policy failure. Grounded in principles of solidarity and the practices of collaboration, it can open up new possibilities for transformational change.

During the 2021 – 2022 Financial Year, the main areas of work under this priority were:

After prison

Our long-term project guided by a simple proposition: there is always a better use for a piece of land than as a place for a prison. Across the United Kingdom, nearly 150 prisons occupy hundreds, if not thousands, of hectares of land; land that could be used for homes or hospitals; community gardens or community centres; business hubs or green energy power stations. There are so many ways that the land currently occupied by prisons could be used in better ways.

During the 2021 – 2022 Financial Year our main output was an interactive map of prisoners in England and Wales. The map is a resource for people to explore prisons in their local area, the footprint they occupy and how they relate to the surrounding area. We developed the map to stimulate thinking about how prison sites could be redeveloped for the benefit of local communities.

The map can be accessed here: <https://www.crimeandjustice.org.uk/news/2021-07-22/explore-prisons-your-area-our-new-interactive-map>.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2022

Short sentences

This project, originally launched in early 2020, has been exploring options, impacts and issues for impactful sentencing reform intended to reduce the use of short prison sentences. Two years on we have:

- Thoroughly assessed sentencing reform options on this issue, gained significant new knowledge and grown our networks of expertise and influence.
- Increased the knowledge of others about the best options to reduce short term custody. Our work has been widely cited including by the front bench Labour Justice team, several members of the House of Lords, the World Prison Brief, and a European Parliamentary briefing.
- Succeeded in getting new legislative proposals on short sentences tabled and debated in both the House of Commons and the House of Lords as an amendment to the Police, Crime, Sentencing and the Courts Bill.

In late 2022 we explored options to continue work in this area, including through embedding the evidence and knowledge the project has generated with a broader base of partners and stakeholders.

Other activities

British Journal of Criminology

The British Journal of Criminology: An International Review of Crime and Society is one of the world's top criminology journals. It publishes work of the highest quality from around the world and across all areas of criminology. The *Journal* is published six times a year. Members of the Centre can subscribe for a significantly reduced rate. In 2021, the *Journal* achieved an impact factor of 3.288, placing it at 15 out of 70 journals in its category. More details can be found at: <https://academic.oup.com/bjc>.

Prison Service Journal

We are proud that the Centre's website is the online home for the *Prison Service Journal*, a peer-reviewed journal published by HM Prison Service. Its purpose is to promote discussion on issues related to the work of the Prison Service, the wider criminal justice system and associated fields. It aims to present reliable information and a range of views about these issues.

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For the Year Ended 30 June 2022

Financial Review

A summary of the results for the year is given on page 15 of the financial statements. Income increased from £366,000 last year to £452,637. Expenditure decreased from £364,569 to £325,137. This year there was a surplus of £127,500 compared with a surplus of £1,431 in the previous year.

Work on income generation and diversifying the Centre's income streams has been a priority in recent years. The development of the rental spaces at our office in Vauxhall has eased the fundraising burden. In addition, we have been working to increase the voluntary individual donations attached to events and core projects.

The trustees continue to monitor and review their oversight of the charity's finances. The Centre's finance sub-committee has continued to meet quarterly throughout the year, and a finance report is provided at each Council meeting. Trustees endeavour to continue to improve the overall financial situation.

Fundraising Practices

The Centre is aware of the Charities (Protection and Social Investment) Act 2016 and the Trustees support the aims of this legislation. The Centre undertakes limited direct fundraising activity involving individual donors and does not share or purchase any donor data with or from third parties. During the year ended 30 June 2022 the charity did not receive any complaints in relation to fundraising or raise any matter with regulators.

Reserves Policy

At 30 June 2022, total reserves were £732,862 of which restricted funds were £Nil. Unrestricted reserves are funds that are expendable at the discretion of the trustees in furtherance of the Centre's objects. Our unrestricted reserves at year-end 2021-2022 were £732,862. Free reserves comprise unrestricted reserves excluding fixed assets net of loans taken out to finance their purchase and at 30 June 2022 the charity had positive free reserves of £142,704.

The trustees' policy is that the Centre builds free reserves to a level that is equivalent to three months' overhead expenditure based on the current audited annual accounts. Based on the 2021-2022 annual accounts, the current policy is to have free reserves of £81,000. The trustees believe that this is sufficient because the income generated

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from publications and from rental of part of the Centre's building, 2 Langley Lane, offsets the higher risk income from charitable grants on which we also depend. The trustees also believe that the assets represented by the value of the Centre's building are sufficient to cover any costs that might arise that are more substantial than short-term financial shortfalls.

The trustees recognise the need to establish a level of free reserves that enables financial security, is adequate to meet the requirements of working capital and acts as a cushion against fluctuations in income levels and in the financial performance of the Centre's activities. The trustees aim to maintain free reserves at or above the target level. They also judge that maintaining that target is contingent on the external operating environment.

Key management and personnel

The key management staff personnel are the Members of the Council, who are also the Centre's trustees, and the Director. The total benefits due to them are disclosed in notes 6 and 7.

NJC pay points are negotiated nationally for Local Government Services by the employer and trade union sides of the National Joint Council.

Organisational structure and how decisions are made

Structure, governance and management

The organisation was established in 1931 as the Association for the Scientific Treatment of Criminals. It is a charitable company limited by guarantee, incorporated on 23 June 1951, in the name of The Institute for the Study and Treatment of Delinquency and registered as a charity on 28 February 1967. The company was incorporated under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company changed its name to its present title —the Centre for Crime and Justice Studies — by Special Resolution and was approved by the Registrar of Companies on 9 December 1999.

The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2022

Appointment, induction and training of trustees

As set out in the Memorandum and Articles of Association, trustees are either elected at Annual General Meetings or are co-opted between Annual General Meetings by the Centre's Council. At Annual General Meetings one third of the trustees are automatically retired by rotation, with the option to seek re-election. Any co-opted trustees are required to seek election at the next Annual General Meeting. Details about nominations are circulated to members in advance of Annual General Meetings.

Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or another area of relevant expertise. Following election or appointment, all new trustees are offered an induction. This includes detailed briefings on the Centre's governance: financial, programme and risk management; and on trustees' legal and statutory responsibilities.

Risk Management and Internal Controls

The trustees actively review the major risks that the charity faces on a regular basis, and believe that maintaining reserves, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. During the year, the trustees have examined other operational and business risks faced by the Centre and confirm that they have established systems to mitigate any significant risks identified. The Council has a risk register for the organisation, which is reviewed regularly at Council meetings. Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen.

We outline below the risks that have been identified and assessed as being most significant for the Centre and the steps we are taking to manage them.

Financial

Risk: Decline in grant and contract income as a result of external factors.

Mitigation:

1. Robust budgeting and cash flow forecasting that are regularly reviewed.
2. Development of appropriate contingency plans.
3. Effective strategic financial planning.

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Risk: Significant decline in income from the British Journal of Criminology due to the Finch recommendations on open access publishing.

Mitigation:

1. Ongoing monitoring and assessment with Oxford University Press.
2. Reduce reliance on BJC income to fund core activities.
3. Develop new income streams to offset potential reduction.

Human Resources

Risk: Loss of key staff.

Mitigation:

1. Division of responsibilities of strategic portfolios among key staff.
2. Information sharing and freely accessible files.

Operational

Risk: Failure in the timely delivery of, or overspend on programme commitments.

Mitigation:

1. Robust programme oversight with prompt remedial action to address project slippage of budget overspend.
2. Training for relevant staff on project planning and budget management.
3. Realistic budgeting and allocation of key staff time based on assessment of relative risk of failure to deliver.

Trustees' Responsibilities Statement

The trustees (who are also directors of the Centre for the purposes of company law) are responsible for preparing the Report of the Members of the Council and the financial statements in accordance with applicable laws 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.

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- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

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

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

Approved by the Members of Council on 16th December 2022 and signed on its behalf by:

Richard Garside
Secretary

Richard Garside

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

I report to the Trustees on my examination of the accounts of The Centre for Crime and Justice Studies for the year ended 30 June 2022 which are set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's income is in excess of £250,000 and it has prepared its accounts on an accruals basis, your examiner must be a member of a body listed in the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Lee Stokes FCA
Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Date: 23 December 2022

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2022

(Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2022	Total Funds 30 June 2021
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	3	55,117	49,608	104,725	72,084
Charitable activities	3	304,075	-	304,075	262,577
Other trading activities	3	43,831	-	43,831	31,339
Investments		6	-	6	-
TOTAL INCOME		403,029	49,608	452,637	366,000
EXPENDITURE ON					
Raising funds	4	27,009	-	27,009	36,402
Charitable activities					
Research	4	103,744	30,804	134,548	173,436
Public awareness	4	132,776	30,804	163,580	154,731
TOTAL EXPENDITURE		263,529	61,608	325,137	364,569
Net (Expenditure) / Income		139,500	(12,000)	127,500	1,431
Fund balances brought forward		593,362	12,000	605,362	603,931
Fund balances carried forward		732,862	-	732,862	605,362

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 30 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2022

Company Number 496821

	Note	<u>2022</u>		<u>2021</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	9	819,160		822,817	
Current Assets					
Debtors	10	30,004		25,001	
Bank Current Account		<u>141,771</u>		<u>111,033</u>	
		171,775		136,034	
Creditors: amounts falling due within one year	11	<u>104,399</u>		<u>134,440</u>	
Net Current Assets		67,376		1,594	
Creditors: amounts falling due after more than one year	12	153,674		219,049	
Total Net Assets		<u>732,862</u>		<u>605,362</u>	
Funds					
Unrestricted Funds					
General	14	732,862		593,362	
Restricted Funds	15	-		12,000	
		<u>732,862</u>		<u>605,362</u>	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts

Approved and authorised for issue by the directors (Members of the Council) on 16 December 2022 and signed on their behalf by:

Charlotte Weinberg

Charlotte Weinberg

Members of the Council

Antonia Delgado

Antonia Delgado

The notes on pages 19 to 30 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2022

	2022		2021	
	£	£	£	£
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		63,884		(55,620)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	6		-	
Purchase of tangible fixed assets	(18,569)		-	
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES:		(18,563)		-
CASH FLOWS FROM FINANCING ACTIVITIES:				
Repayment of loan	(14,583)		(13,821)	
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES:		(14,583)		(13,821)
Change in cash and cash equivalents in the year		30,738		(69,441)
Cash and cash equivalents at the beginning of the year		111,033		180,474
Cash balance at end of year	£	141,771	£	111,033
Analysis of change in cash and short term deposits		At 1 July 2021	Cashflows	At 30 June 2022
		£	£	£
Cash at bank and in hand		111,033	30,738	141,771
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income/(expenditure) for the year	127,500		1,431	
Depreciation charges	22,226		22,073	
Interest	(6)		-	
Repayment of loan	14,583		13,821	
Increase in debtors	(5,003)		(17,726)	
Decrease in creditors	(95,416)		(75,219)	
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		63,884		(55,620)

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2022

(i) ANALYSIS OF CHANGES IN NET DEBT

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents			
Cash	111,033	30,738	141,771
	<u>111,033</u>	<u>30,738</u>	<u>141,771</u>
Borrowings			
Loans falling due within one year	(14,601)	(792)	(15,393)
Loans falling due after more than one year	(19,049)	15,375	(3,674)
	<u>(33,650)</u>	<u>14,583</u>	<u>(19,067)</u>
Total	<u><u>77,383</u></u>	<u><u>45,321</u></u>	<u><u>122,704</u></u>

The notes on pages 19 to 30 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

1. Charity Information

The Centre for Crime and Justice Studies (ISTD) is a private limited company limited by guarantee (registered number 496821) which is incorporated and domiciled in England. The address of the registered office is 2 Langley Lane, Vauxhall, London, SW8 1GB.

2. Accounting Policies

The principal accounting policies and critical areas of judgement are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 Basis of Preparation

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - Second edition October 2019 (effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

The Centre for Crime and Justice Studies (ISTD) 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 accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

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. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the impact of the coronavirus pandemic on the charity's operations and the potential pressures on grant income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

The functional currency of the Centre for Crime and Justice Studies (ISTD) is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

2.4 Foreign Currencies

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the date on which transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date. Differences arising on the translation of such items are dealt with in the statement of financial activities.

2.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees (Members of Council) in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

2.6 Income

All income is included in the Statement of Financial Activities when it is probable that the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Any income that does not meet this criteria will be treated as deferred income.

Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

2. Accounting Policies (continued)

2.6 *Income (continued)*

Profit Share - BJC: The Centre receives a profit share under its ownership rights of the British Journal of Criminology. The publishers account to the Centre on a Volume Year (i.e. calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2021 year and an on-account payment for the subsequent Volume 2022 year.

2.7 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

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

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis deemed most appropriate to the charity, namely in the ratio of staff costs incurred under the respective areas of its major day to day charitable activities.

2.8 *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Property	50 years
Office Equipment	4 years
Computer Equipment	3 years
Fixtures and Fittings	5 years

2.9 *Employee benefits*

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 *Financial Instruments*

Financial assets such as cash and debtors are measured at their present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

2.11 *Debtors*

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

2.12 *Creditors and Provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Trustees do not consider there to be any material uncertainty that would result in any adjustment to the carrying amounts of the assets and liabilities in the next financial year.

2. Accounting Policies (continued)

2.13 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, 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 Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

3. Income

	Unrestricted	Restricted	2022
	£	£	£
Donations	55,117	-	55,117
Lloyds Bank Foundation	-	20,608	20,608
The Barrow Cadbury Trust	-	29,000	29,000
	<u>55,117</u>	<u>49,608</u>	<u>104,725</u>
Donations and legacies			
Publications	303,052	-	303,052
Consultancy fees	1,023	-	1,023
	<u>304,075</u>	<u>-</u>	<u>304,075</u>
Charitable activities			
Rental income	40,134	-	40,134
Membership	3,697	-	3,697
	<u>43,831</u>	<u>-</u>	<u>43,831</u>
Other trading activities			

Income - prior year

	Unrestricted	Restricted	2021
	£	£	£
Donations	16,189	-	16,189
FCDO Research	-	34,414	34,414
Short Sentences	-	6,481	6,481
Other	-	15,000	15,000
	<u>16,189</u>	<u>55,895</u>	<u>72,084</u>
Donations and legacies			
Publications	262,577	-	262,577
	<u>262,577</u>	<u>-</u>	<u>262,577</u>
Charitable activities			
Rental income	27,311	-	27,311
Membership	4,028	-	4,028
	<u>31,339</u>	<u>-</u>	<u>31,339</u>
Other trading activities			

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

4. Expenditure

	Research £	Public awareness £	Raising funds £	2022 £
Staff costs	78,041	88,071	16,443	182,555
Costs of staging conferences and other events	9	270	-	279
External fees and consultancy	4,995	5,895	-	10,890
Production of publications	540	3,210	-	3,750
Travel	87	4,571	-	4,658
Website	-	73	-	73
Other	730	4,900	-	5,630
Direct costs	<u>84,402</u>	<u>106,990</u>	<u>16,443</u>	<u>207,835</u>
Support costs:				
Staff costs	17,151	19,355	3,614	40,120
Recruitment and other staff costs	593	669	125	1,387
Property costs	4,625	5,219	974	10,818
Other office costs	6,992	7,891	1,473	16,356
External fees	11,589	13,078	2,442	27,109
Bank interest and charges	620	700	131	1,451
Depreciation	7,601	8,578	1,602	17,781
Governance Costs:				
Audit	975	1,100	205	2,280
Support and Governance costs	<u>50,146</u>	<u>56,590</u>	<u>10,566</u>	<u>117,302</u>
Total	<u><u>134,548</u></u>	<u><u>163,580</u></u>	<u><u>27,009</u></u>	<u><u>325,137</u></u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

Expenditure - prior year

	Research £	Public awareness £	Raising funds £	2021 £
Staff costs	112,478	99,192	24,432	236,102
Costs of staging conferences and other events	875	3,500	-	4,375
External fees and consultancy	3,620	330	-	3,950
Production of publications	501	403	-	904
Travel	-	-	-	-
Website	-	2,343	-	2,343
Other	852	365	-	1,217
Direct costs	<u>118,326</u>	<u>106,133</u>	<u>24,432</u>	<u>248,891</u>
Support Costs:				
Staff costs	12,982	11,448	2,820	27,250
Recruitment and other staff costs	1,401	1,235	304	2,940
Property costs	7,760	6,843	1,685	16,288
Other office costs	8,515	7,509	1,850	17,874
External fees	11,097	9,786	2,410	23,293
Bank interest and charges	1,054	929	229	2,212
Depreciation	10,515	9,273	2,284	22,072
Governance Costs:				
Audit	1,786	1,575	388	3,749
Support and Governance costs	<u>55,110</u>	<u>48,598</u>	<u>11,970</u>	<u>115,678</u>
Total	<u>173,436</u>	<u>154,731</u>	<u>36,402</u>	<u>364,569</u>

5. Net income/(expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	22,226	22,073
Independent examiner's fee	2,800	3,748

6. Staff Costs

	2022 £	2021 £
Salaries	190,694	224,882
Employers National Insurance	16,174	20,204
Pension costs	15,808	18,266
	<u>222,676</u>	<u>263,352</u>

The following number of employees received employee benefits (excluding employer pension costs and national insurance contributions) during the year between:

	2022	2021
£60,000 - £69,999	1	1

The total benefits of key management personnel was: **81,084** 80,916

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

6. Staff Costs (continued)

The average weekly number of employees (headcount) was as follows:

	2022	2021
Fundraising	0.3	0.4
Research	2.3	3.0
Public Awareness	1.3	1.6
Support	1.0	1.0
	<u>4.9</u>	<u>6.0</u>

The average weekly number of employees (full time equivalent) was as follows:

	2022	2021
Fundraising	0.2	0.3
Research	1.7	2.2
Public Awareness	1.0	1.3
Support	0.7	0.7
	<u>3.6</u>	<u>4.5</u>

7. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid. Expenses reimbursed to Members of the Council during the year were £174 (2021: £nil). Aggregated donations from trustees in the year were £30 (2021: £nil)

No Council Member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: £Nil).

Rental income of £20,670 (2021: £24,804) from Safe Ground was recognised in the year and income of £4,795 (2021: £Nil) was deferred at year end. Safe Ground's Chief Executive, Charlotte Weinberg, also serves as Chair on the Board of Trustees for CCJS.

There are no other related parties apart from the ones disclosed above.

8. Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax under part 11 of the Corporation Tax Act 2010 (CTA2010).

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

9. Tangible Fixed Assets

	Property	Office	Computer	Fixtures	Total
	£	Equipment	Equipment	and Fittings	£
Cost		£	£	£	
At 1 July 2021	1,033,886	25,255	8,527	17,145	1,084,813
Additions	18,152	-	417	-	18,569
At 30 June 2022	<u>1,052,038</u>	<u>25,255</u>	<u>8,944</u>	<u>17,145</u>	<u>1,103,382</u>
Depreciation					
At 1 July 2021	212,464	25,255	8,527	15,750	261,996
Charge for year	20,738	-	93	1,395	22,226
At 30 June 2022	<u>233,202</u>	<u>25,255</u>	<u>8,620</u>	<u>17,145</u>	<u>284,222</u>
Net Book Value					
At 30 June 2022	<u>818,836</u>	<u>-</u>	<u>324</u>	<u>-</u>	<u>819,160</u>
At 30 June 2021	<u>821,422</u>	<u>-</u>	<u>-</u>	<u>1,395</u>	<u>822,817</u>

10. Debtors

	2022	2021
	£	£
Debtors	16,523	10,448
Grants receivable & accrued income	3,750	6,481
Other debtors & prepayments	9,731	8,072
	<u>30,004</u>	<u>25,001</u>

11. Creditors - Amounts falling due within one year

	2022	2021
	£	£
Creditors - suppliers	13,263	11,555
Deferred income	59,936	59,309
Other taxation and social security	3,260	28,651
Sundry Creditors and accruals	12,547	20,324
Loan	15,393	14,601
	<u>104,399</u>	<u>134,440</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

11. Creditors - Amounts falling due within one year (continued)

Deferred Income	At 1 July 2021 £	Released in year £	Deferred in year £	At 30 June 2022 £
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	9,309	(9,309)	9,309	9,309
Other	-	-	627	627
	<u>59,309</u>	<u>(59,309)</u>	<u>59,936</u>	<u>59,936</u>

Deferred Income - prior year	At 1 July 2020 £	Released in year £	Deferred in year £	At 30 June 2021 £
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	-	-	9,309	9,309
	<u>50,000</u>	<u>(50,000)</u>	<u>59,309</u>	<u>59,309</u>

12. Creditors - Amounts falling due after more than one year

	2022 £	2021 £
Loan	3,674	19,049
Deferred income	<u>150,000</u>	<u>200,000</u>
	<u>153,674</u>	<u>219,049</u>
Loan		
	2022 £	2021 £
One to two years	15,393	14,601
Two to five years	<u>3,674</u>	<u>19,049</u>
	<u>19,067</u>	<u>33,650</u>

In August 2013, the Centre took out a loan of £122,000 with Barclays Bank to cover the costs of repaying the loan to Charity Bank for redeveloping the ground floor in early 2013 and to develop the first floor of the building. This loan is secured on the property for repayment over 10 years at a fixed interest rate of 5.43%.

In January 2011, £750,000 was received from the Oxford University Press as an advance on future profits receivable from the British Journal of Criminology. This income has been deferred and will be released over the period in which the profits are earned.

13. Liability of members

The liability of members is limited by guarantee not exceeding £1 each (2021: £1 each)

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

14. Unrestricted funds

	Balance as at 1 July 2021	Income	Expenditure	Balance as at 30 June 2022
	£	£	£	£
Unrestricted funds	593,362	403,029	(263,529)	732,862
	<u>593,362</u>	<u>403,029</u>	<u>(263,529)</u>	<u>732,862</u>

15. Restricted Funds

	Balance as at 1 July 2021	Income	Expenditure	Balance as at 30 June 2022
	£	£	£	£
Short Sentences	-	20,608	(20,608)	-
Joint Enterprise	12,000	29,000	(41,000)	-
	<u>12,000</u>	<u>49,608</u>	<u>(61,608)</u>	<u>-</u>

Short Sentences

This project aims to identify the options, impacts and issues for impactful sentencing reform intended to reduce the use of short prison sentences. There has been a lot of recent interest in this policy area. This project is funded by the Lloyds Bank Foundation for England and Wales.

Joint Enterprise

Working with JENGBA, we obtained and analysed information about current practices in joint enterprise convictions, building up a picture about who is been prosecuted, and working alongside others to clarify ongoing concerns and injustices in this controversial area.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

16. Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	819,160	-	819,160
Net current assets	67,376	-	67,376
Long term liabilities	(153,674)	-	(153,674)
Net assets at 30 June 2022	<u>732,862</u>	<u>-</u>	<u>732,862</u>

17. Prior year comparatives

Reserves

	Balance as at 1 July 2020	Income	Expenditure	Balance as at 30 June 2021
UK Justice Policy Review	40,000	-	(40,000)	-
Short Sentences	24,598	6,481	(31,079)	-
UK Criminal Justice Systems	-	34,414	(34,414)	-
Other	3,500	15,000	(6,500)	12,000
	<u>68,098</u>	<u>55,895</u>	<u>(111,993)</u>	<u>12,000</u>
Unrestricted Funds	535,833	310,105	(252,576)	593,362
Total Funds	<u>603,931</u>	<u>366,000</u>	<u>(364,569)</u>	<u>605,362</u>

Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	822,817	-	822,817
Net current assets	(10,406)	12,000	1,594
Long term liabilities	(219,049)	-	(219,049)
Net assets at 30 June 2020	<u>593,362</u>	<u>12,000</u>	<u>605,362</u>

18. Operating leases - equipment

	2022 £	2021 £
Total payments due		
Within one year	-	471
	<u>-</u>	<u>471</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2022

19. Prior year comparatives

Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME FROM			
Donations and legacies	16,189	55,895	72,084
Charitable activities	262,577	-	262,577
Other trading activities	31,339	-	31,339
TOTAL INCOME	<u>310,105</u>	<u>55,895</u>	<u>366,000</u>
EXPENDITURE ON			
Raising funds	36,402	-	36,402
Charitable activities			
Research	101,556	71,880	173,436
Public awareness	114,618	40,113	154,731
TOTAL EXPENDITURE	<u>252,576</u>	<u>111,993</u>	<u>364,569</u>
Net (Expenditure) / Income	57,529	(56,098)	1,431
Fund balances brought forward	535,833	68,098	603,931
Fund balances carried forward	<u><u>593,362</u></u>	<u><u>12,000</u></u>	<u><u>605,362</u></u>

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

England & Wales - Charity number 251588

Accounts

The Centre for Crime and Justice Studies (ISTD)

**(A charitable company limited by guarantee)
Company Number 496821 (England & Wales)
Charity Number 251588**

**Financial Statements for the
Year Ended 30 June 2021**

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**The Centre for Crime and Justice Studies (ISTD)
Annual Report and Financial Statements
For the Year Ended 30 June 2021**

Members of the Council: Charlotte Weinberg (Chair)
Professor Elaine Player (Vice-Chair)
Antonia Delgado (Treasurer)
Elizabeth Hill
Professor Ed Cape
Professor Jo Phoenix
James Richards
Becky Shepherd

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 496821 (England and Wales)

Charity Registration Number: 251588

Bankers: Barclays Bank plc
1 Churchill Place
London E14 5HP

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Solicitors: Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

Independent Examiner: Haysmacintyre LLP
10 Queen Street Place
London EC4R 1AG

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

The annual report and audited financial statements are compliant with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purpose

At the Centre for Crime and Justice Studies, we envisage a society less dominated by criminalisation and punishment, because we find better ways to prevent and address the problems we face.

Through our collaborations, local, national and international, we take practical steps to achieve this vision in the here and now. We also acknowledge the significant barriers we face.

As the pace of social, economic and technological change is quickening, our approach to law and order is stuck in the past. After years of legislative hyperactivity, there is an abundance of law, and an absence of order. Too many communities are over-policed and under-protected. All-too-often, unnecessary criminalisation compounds, rather than addresses, problems.

We are committed to working with others to mark out transformative solutions to the problems we face, and to address the harmful consequences of our over-reliance on policing, prosecution and punishment.

Ensuring our work delivers our purpose

In normal circumstances, the Centre has a three-year strategic planning cycle, underpinned by regular reviews by the trustees and regular staff planning meetings, led by the Director, focused on outcomes. The ongoing COVID-19 crisis has disrupted this planning cycle. During the 2020 – 2021 Financial Year, the Trustees agreed an interim statement of priorities. The current plan is to develop a revised strategy in time for the start of the 2022 – 2023 Financial Year, in July 2022.

How our activities deliver public benefit

All our activities focus on promoting an evidence-based understanding of crime and criminal justice, of the importance of policies grounded in the principles of social justice, and of the limits of policies grounded in criminalisation and punishment. We do this for the public benefit in general, and for policy makers and practitioners in particular.

We bring people together to learn and to share knowledge, to discuss and to debate. We consider improved knowledge and understanding of crime and criminal justice an inherent good.

We collaborate with others to challenge injustices and develop practical solutions to the problems our society faces. This includes working with communities characterised by their shared concerns, shared geography, and shared professional interests.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2021

We conduct research and analysis to inform our work and the work of others. We also work with researchers and analysts, to amplify their findings and bring them to new audiences.

The trustees confirm that they have complied with their duty in Section 4 of the *Charities Act 2011* to have due regard for the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Overview of the year

During the 2020 – 2021 Financial Year, our activities were concentrated in three main areas:

1. Promoting knowledge
2. Challenging injustices
3. Creating change

1. Promoting knowledge

As an educational charity, we see improved knowledge and understanding as an inherent good. We also see it as a foundation for effective action to achieve meaningful change.

We explain the different parts of the criminal justice system, and the interconnections between them, including through online events, publications, our website and mailings, and media interventions. We are committed to deepening our existing collaborations and broadening the base of our collaborations with universities, academics, independent researchers, practitioners, and campaigners.

During the 2020 – 2021 Financial Year, the main areas of work under this priority were:

After Strangeways

Between 22 and 26 February 2021, we held five webinars over five days, discussing the past, present and future of prisons. The webinars were held to coincide with the thirtieth anniversary of the report into the Strangeways prison protest in Manchester by Lord Justice Woolf. The 25-day protest in April 1990 at Strangeways prison in Manchester was the longest prison protest in British history.

With over twenty speakers, the five webinars:

- discussed the background to the Strangeways protest and recounted what happened in those 25 days in April 1990 and the immediate consequences
- Reviewed the failed attempts to reform the prison system, and address systemic injustices in prisons, since the Strangeways protest
- Took a long view on 200 hundred years of failure in prisons and considered a future in which prisons are no longer a mainstay of our response to crime

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

More than 1,600 people registered to attend or more of the events over the course of the week.

Alongside the webinars, we also collaborated with National Prison Radio to produce an hour-long documentary on the Strangeways protest and aftermath, which was broadcast in prisons across England and Wales in the summer of 2020.

Coronavirus in prisons in Europe

With partners across a number of European countries, we took stock of the incidence and spread of COVID-19 in prisons in Europe and assessing the different policies and practices being pursued to limit the spread of coronavirus in prisons and reduce possible infections, illness and death. The report – *COVID-19 in European prisons: Tracking preparedness, prevention and control* – was one of the first collations providing comparable data across multiple jurisdictions. It covered a range of areas, including human rights, risk assessment, referral systems, planning, training and prevention work.

The report was followed up, later in the year with three webinars covering different aspects of the COVID-19 crisis: ‘Coronavirus in prisons: What’s happening across Europe?’ (4 Dec 2020); ‘COVID-19 in prisons: strategies for preventing infection and death’ (18 Mar 2021); and ‘COVID-19 in prisons: preparing for future pandemics’ (16 Jun 2021). Over 1,000 people registered to attend one or more of these webinars.

Electronic monitoring: legitimacy, rights and innovation

At the forefront of this project are the issues of legitimacy and rights which should be addressed in the evaluation of any particular electronic monitoring (EM) system.

In dialogue with experts in EM research, ethics and human rights, the project intends to reorient the public policy discussion towards fundamental questions which should be addressed before new systems are introduced. This is especially important at a time when the expansion of EM has been endorsed by government and new uses, especially with GPS positioning, are being developed as technology rapidly advances.

We are currently seeking funding to take this project to the next stage, including the production of a report and associated materials.

Understanding UK criminal justice systems

Over more than a decade, through our ground-breaking UK Justice Policy Review (UKJPR) programme, we assessed criminal justice developments across the UK’s three criminal justice jurisdictions: England and Wales, Scotland, and Northern Ireland. This project builds on our UKJPR programme, exploring the converging and contrasting criminal justice institutional arrangements and developments across the three UK criminal justice jurisdictions.

Across four of the key criminal justice institutions – the police, the prosecution function, the courts, and prisons – the resulting report considers three sets of questions:

1. Current governance and accountability structures.
2. How the governance and accountability structures work in practice.
3. How these structures and working practices changed over time; and what prompted these changes.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2021

The project is as much interested in bottom-up developments – including the role of civil society in pressing for change – as it is in the formal top-down mechanisms of government, parliament and official bodies.

The final report from this project will be published in 2022.

2. Challenging injustices

A fair, impartial and proportionate criminal justice system is important for an orderly society. But there is much about today's justice system that is unfair. We highlight areas of criminal injustice. These include policies and practices that fall disproportionately on particular groups and individuals, for example in relation to social class, sex, and race; or that entrench personal and social problems, rather than help to resolve them.

During the 2020 – 2021 Financial Year, the main areas of work under this priority were:

Is it crime to be poor?

Working with a range of individuals and organisations, including APPEAL, Prisoners' Advice Service, Working Chance, and researchers at the universities of Birmingham, Coventry and Durham, this project shares knowledge and research, and acts to end the use of criminal justice sanctions against those in poverty.

Joint Enterprise

Joint enterprise refers to legal principles on the use of the law of complicity. Through these principles, multiple individuals can be convicted for an offence without taking into account their differing roles or even whether some individuals were present.

Five years after we published the influential *Dangerous Associations* report, in partnership with the support charity JENGBA (Joint Enterprise Not Guilty by Association) and researchers at Manchester Metropolitan University, we are collaborating again with JENGBA to obtain and analyse information about current practices in joint enterprise convictions. We are building up a picture about who is being prosecuted, and working alongside others to clarify ongoing concerns and injustices in this controversial area and shape responses to these.

Imprisonment for Public Protection

The sentence of Imprisonment for Public Protection (IPP) was abolished in 2012, yet more than 3,000 IPP prisoners continue to languish in custody. Starting in late 2021, and therefore outside the 2020 – 2021 Financial Year, we launched a new project to make the case for radical and far-reaching reform, with the aim of bringing to an end all existing IPP sentences. We will report in more detail on this project next year.

3. Creating change

We see transformative solutions to the problems our society faces as a real and present opportunity, not something to be consigned to an ill-defined future. We aim to stimulate thought and action on alternatives to our current overreliance on criminal justice interventions. We are

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

also committed to deepening our existing collaborations, and broaden the base of our collaborations with groups working to effect positive change.

During the 2020 – 2021 Financial Year, the main areas of work under this priority were:

After prison

Our long-term project guided by a simple proposition: there is always a better use for a piece of land than as a place for a prison.

Across the United Kingdom, nearly 150 prisons occupy hundreds, if not thousands, of hectares of land; land that could be used for homes or hospitals; community gardens or community centres; business hubs or green energy power stations. There are so many ways that the land currently occupied by prisons could be used in better ways

Reducing the prison population has also long been an aim of penal reformers, but the conversation is often focused on stemming the flow in through sentencing reforms and non-judicial measures. Permanently taking capacity out of the system by closing prisons tends to be overlooked.

The project involves locally and nationally focused activities. At the local level, we are working with communities around specific prisons to develop plans for how the land prisons occupy might be better used for the benefit of the local community.

These local activities will inform national work, which will look more strategically at how a sustained programme of prison closure and land reuse might be achieved.

Short prison sentencing

This project aims to identify the options, impacts and issues for impactful sentencing reform intended to reduce the use of short prison sentences.

There has been a lot of recent interest in this policy area. In 2019, Scotland extended its presumption against short prison sentences. In England and Wales, plans to restrict sentencers' access to short term imprisonment were mooted but failed to progress.

The case for reform has been made on multiple grounds: proportionality, effectiveness at reducing reconvictions, morality, addressing underlying needs, as well as value for money considerations, and deteriorating conditions in the prison estate.

Despite the attention this issue has received, there are unresolved issues about how to achieve reductions in the use of short prison sentences through sentencing reform in practice. The Centre published a briefing in summer 2019 which found the key proposals of presumptions and bars are neither straightforward to impose nor is their impact certain.

Whilst in England and Wales reform is no longer imminent, the pressures in the prison system which prompted political interest in short sentence reform have not gone away. They are only likely to increase.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

Time for change

We are developing a partnership with prison experts, researchers, campaigners and policy specialists, to make the case for a smaller prison system.

Our crisis-ridden prison system – it has more than doubled in size in a generation – is one of the clearest expressions of the problematic state we are in. During the 2020 – 2021 Financial Year, we took some initial steps to develop a manifesto for change; something we plan to develop further in 2022.

Other activities

British Journal of Criminology

The British Journal of Criminology is one of the world's top criminology journals. It publishes work of the highest quality from around the world and across all areas of criminology. The Journal is published six times a year. Members of the Centre can subscribe for a significantly reduced rate. In 2020, the Journal achieved an impact factor of 3.236, placing it at 19 out of 69 journals in its category. More details can be found at: <https://academic.oup.com/bjc>.

Prison Service Journal

We are proud that the Centre's website is the online home for the *Prison Service Journal*, a peer-reviewed journal published by HM Prison Service. Its purpose is to promote discussion on issues related to the work of the Prisons Service, the wider criminal justice system and associated fields. It aims to present reliable information and a range of views about these issues.

Financial Review

A summary of the results for the year is given on page 13 of the financial statements. Income decreased from £503,379 last year to £366,000. Expenditure decreased from £483,681 to £364,569. This year there was a surplus of £1,431 compared with a surplus of £19,698 in the previous year.

Work on income generation and diversifying the Centre's income streams has been a priority in recent years. The development of the rental spaces at our office in Vauxhall has eased the fundraising burden. In addition, we have been working to increase the voluntary individual donations attached to events and core projects.

The trustees continue to monitor and review their oversight of the charity's finances. The Centre's finance sub-committee has continued to meet quarterly throughout the year, and a finance report is provided at each Council meeting. Trustees endeavour to continue to improve the overall financial situation.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

Fundraising Practices

The Centre is aware of the *Charities (Protection and Social Investment) Act 2016* and the Trustees support the aims of this legislation. The centre undertakes limited direct fundraising activity involving individual donors and does not share or purchase any donor data with or from third parties. During the year ended 30 June 2021 the charity did not receive any complaints in relation to fundraising or raise any matter with regulators.

Reserves Policy

At 30 June 2021, total reserves were £605,362 of which restricted funds were £12,000. Unrestricted reserves are funds that are expendable at the discretion of the trustees in furtherance of the Centre's objects. Our unrestricted reserves at year-end 2020-2021 were £593,362. Free reserves comprise unrestricted reserves excluding fixed assets net of loans taken out to finance their purchase and at 30 June 2021 the charity had positive free reserves of £63,504.

The trustees' policy is that the Centre builds free reserves to a level that is equivalent to three months' overhead expenditure based on the current audited annual accounts. Based on the 2020-2021 annual accounts, the current policy is to have free reserves of £91,000. The trustees believe that this is sufficient because the income generated from publications and from rental of part of the Centre's building, 2 Langley Lane, offsets the higher risk income from charitable grants on which we also depend. The trustees also believe that the assets represented by the value of the Centre's building are sufficient to cover any costs that might arise that are more substantial than short-term financial shortfalls.

The trustees recognise the need to establish a level of free reserves that enables financial security, is adequate to meet the requirements of working capital and acts as a cushion against fluctuations in income levels and in the financial performance of the Centre's activities. The trustees aim to achieve the target level of free reserves within two years. They also judge that achieving that target is contingent on the external operating environment.

Key Management Personnel

The key management personnel are the Members of the Council, who are also the Centre's trustees, and the Director. The total benefits due to them are disclosed in notes 6 and 7.

NJC pay points 6-49 are negotiated nationally for Local Government Services by the employer and trade union sides of the National Joint Council. The Centre extends the upper scale used for key management personnel each year by the same percentage increase.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

Organisational structure and how decisions are made

Structure, Governance and Management

The organisation was established in 1931 as the Association for the Scientific Treatment of Criminals. It is a charitable company limited by guarantee, incorporated on 23 June 1951, in the name of The Institute for the Study and Treatment of Delinquency and registered as a charity on 28 February 1967. The company was incorporated under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company changed its name to its present title —the Centre for Crime and Justice Studies – by Special Resolution and was approved by the Registrar of Companies on 9 December 1999.

Appointment, induction and training of trustees

As set out in the Memorandum and Articles of Association, trustees are either elected at Annual General Meetings or are co-opted between Annual General Meetings by the Centre's Council. At Annual General Meetings one third of the trustees are automatically retired by rotation, with the option to seek re-election. Any co-opted trustees are required to seek election at the next Annual General Meeting. Details about nominations are circulated to members in advance of Annual General Meetings.

Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or another area of relevant expertise. Following election or appointment, all new trustees are offered an induction. This includes detailed briefings on the Centre's governance: financial, programme and risk management; and on trustees' legal and statutory responsibilities.

Risk Management and Internal Controls

The trustees actively review the major risks that the charity faces on a regular basis, and believe that maintaining reserves, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. During the year, the trustees have examined other operational and business risks faced by the Centre and confirm that they have established systems to mitigate any significant risks identified. The Council has a risk register for the organisation, which is reviewed regularly at Council meetings. Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen.

We outline below the risks that have been identified and assessed as being most significant for the Centre and the steps we are taking to manage them.

Financial

Risk: Decline in grant and contract income as a result of external factors.

The Centre for Crime and Justice Studies (ISTD) Annual Report and Financial Statements For the Year Ended 30 June 2021

Mitigation:

1. Robust budgeting and cash flow forecasting that are regularly reviewed.
2. Development of appropriate contingency plans.
3. Effective strategic financial planning.

Risk: Significant decline in income from the *British Journal of Criminology* due to the Finch recommendations on open access publishing.

Mitigation:

1. Ongoing monitoring and assessment with Oxford University Press.
2. Reduce reliance on BJC income to fund core activities.
3. Develop new income streams to offset potential reduction.

Human Resources

Risk: Loss of key staff.

Mitigation:

1. Division of responsibilities of strategic portfolios among key staff.
2. Information sharing and freely accessible files.

Operational

Risk: Failure in the timely delivery of, or overspend on programme commitments.

Mitigation:

1. Robust programme oversight with prompt remedial action to address project slippage of budget overspend.
2. Training for relevant staff on project planning and budget management.
3. Realistic budgeting and allocation of key staff time based on assessment of relative risk of failure to deliver.

Trustees' Responsibilities Statement

The trustees (who are also directors of the Centre for the purposes of company law) are responsible for preparing the Report of the Members of the Council and the financial statements in accordance with applicable laws 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.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2021

- 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 assume that the charitable company will continue on that basis.

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

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

Approved by the Members of Council on 3rd March 2022 and signed on its behalf by:

Richard Garside
Secretary

Richard Garside

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

I report to the Trustees on my examination of the accounts of the Centre for Crime and Justice Studies for the year ended 30 June 2021 which are set out on pages 13 to 27.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

Murtaza Jessa 
Haysmacintyre LLP
ACA, DChA
10 Queen Street Place
London
EC4R 1AG

Date: 18 March 2022

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2021

(Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2021	Total Funds 30 June 2020
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	3	16,189	55,895	72,084	161,341
Charitable activities	3	262,577	-	262,577	299,349
Other trading activities	3	31,339	-	31,339	42,687
Investments		-	-	-	2
TOTAL INCOME		<u>310,105</u>	<u>55,895</u>	<u>366,000</u>	<u>503,379</u>
EXPENDITURE ON					
Raising funds	4	36,402	-	36,402	36,765
Charitable activities					
Research	4	101,556	71,880	173,436	206,740
Public awareness	4	114,618	40,113	154,731	240,176
TOTAL EXPENDITURE		<u>252,576</u>	<u>111,993</u>	<u>364,569</u>	<u>483,681</u>
Net (Expenditure) / Income		57,529	(56,098)	1,431	19,698
Fund balances brought forward		535,833	68,098	603,931	584,233
Fund balances carried forward		<u><u>593,362</u></u>	<u><u>12,000</u></u>	<u><u>605,362</u></u>	<u><u>603,931</u></u>

The Statement of Financial Activities includes all gains and losses in the year. All income expenditure derive from continuing activities.

The notes on pages 17 to 27 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2021

Company Number 496821

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		822,817		844,890
Current Assets					
Debtors	10	25,001		7,275	
Bank Current Account		111,033		180,474	
		<u>136,034</u>		<u>187,749</u>	
Creditors: amounts falling due within one year	11		<u>134,440</u>		<u>145,088</u>
Net Current Assets			1,594		42,661
Creditors: amounts falling due after more than one year	12		219,049		283,620
Total Net Assets			<u>605,362</u>		<u>603,931</u>
Funds					
Unrestricted Funds					
General	14		593,362		535,833
Restricted Funds	15		12,000		68,098
			<u>605,362</u>		<u>603,931</u>

Approved and authorised for issue by the directors (Members of the Council) on 3rd March 2022 and signed on their behalf by:



Antonia Delgado Turner

Charlie Weinberg

Charlie Weinberg

Members of the Council

The notes on pages 17 to 27 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2021

	2021		2020	
	£	£	£	£
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		(55,620)		29,076
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	-		2	
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES:		-		2
CASH FLOWS FROM FINANCING ACTIVITIES:				
Repayment of loan	(13,821)		(13,101)	
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES:		(13,821)		(13,101)
Change in cash and cash equivalents in the year		<u>(69,441)</u>		<u>15,977</u>
Cash and cash equivalents at the beginning of the year		180,474		164,497
Cash balance at end of year		<u>£ 111,033</u>		<u>£ 180,474</u>
Analysis of change in cash and short term deposits		At 1 July 2020	Cashflows	At 30 June 2021
		£	£	£
Cash at bank and in hand		<u>180,474</u>	<u>(69,441)</u>	<u>111,033</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income/(expenditure) for the year	1,431		19,698	
Adjustments for:				
Depreciation charges	22,073		24,106	
Interest	-		(2)	
Repayment of loan	13,821		13,101	
decrease in debtors	(17,726)		3,818	
(decrease) in creditors	<u>(75,219)</u>		<u>(31,645)</u>	
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		(55,620)		29,076

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2021

(i) ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jul 2020	Cash flows	At 30 June 2021
	£	£	£
Cash and cash equivalents			
Cash	180,474	(69,441)	111,033
Overdrafts	-		-
Cash equivalents	-		-
	<u>180,474</u>	<u>(69,441)</u>	<u>111,033</u>
Borrowings			
Loans falling due within one year	(13,851)	(750)	(14,601)
Loans falling due after more than one year	<u>(33,620)</u>	14,571	<u>(19,049)</u>
	<u>(47,471)</u>	13,821	<u>(33,650)</u>
Total	<u><u>133,003</u></u>	<u><u>(55,620)</u></u>	<u><u>77,383</u></u>

The notes on pages 17 to 27 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

1. Charity Information

The Centre for Crime and Justice Studies (ISTD) is a private limited company limited by guarantee (registered number 496821) which is incorporated and domiciled in England. The address of the registered office is 2 Langley Lane, Vauxhall, London, SW8 1GB.

2. Accounting Policies

The principal accounting policies and critical areas of judgement are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 Basis of Preparation

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - Second edition October 2019 (effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

The Centre for Crime and Justice Studies (ISTD) 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 accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

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. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the impact of the coronavirus pandemic on the charity's operations and the potential pressures on grant income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

The functional currency of the Centre for Crime and Justice Studies (ISTD) is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

2.4 Foreign Currencies

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the date on which transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date. Differences arising on the translation of such items are dealt with in the statement of financial activities.

2.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees (Members of Council) in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

2.6 Income

All income is included in the Statement of Financial Activities when it is probable that the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Any income that does not meet this criteria will be treated as deferred income.

Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

2. Accounting Policies (continued)

2.6 *Income (continued)*

Profit Share - BJC: The Centre receives a profit share under its ownership rights of the British Journal of Criminology. The publishers account to the Centre on a Volume Year (i.e. calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2015 year and an on-account payment for the subsequent Volume 2016 year.

2.7 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

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

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis deemed most appropriate to the charity, namely in the ratio of staff costs incurred under the respective areas of its major day to day charitable activities.

2.8 *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Property	50 years
Office Equipment	4 years
Computer Equipment	3 years
Fixtures and Fittings	5 years

2.9 *Employee benefits*

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 *Financial Instruments*

Financial assets such as cash and debtors are measured at their present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

2.11 *Debtors*

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

2.12 *Creditors and Provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Trustees do not consider there to be any material uncertainty that would result in any adjustment to the carrying amounts of the assets and liabilities in the next financial year.

2. Accounting Policies (continued)

2.13 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, 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 Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

3. Income

	Unrestricted	Restricted	2021
	£	£	£
Donations	16,189	-	16,189
The Barrow Cadbury Trust	-	-	-
The Hadley Trust	-	-	-
Lloyds Bank Foundation	-	-	-
FCDO Research	-	34,414	34,414
Short Sentences	-	6,481	6,481
Other	-	15,000	15,000
	<u>16,189</u>	<u>55,895</u>	<u>72,084</u>
Donations and legacies			
Publications	262,577	-	262,577
Consultancy fees	-	-	-
Events	-	-	-
	<u>262,577</u>	<u>-</u>	<u>262,577</u>
Charitable activities			
Rental income	27,311	-	27,311
Membership	4,028	-	4,028
Other trading activities	-	-	-
	<u>31,339</u>	<u>-</u>	<u>31,339</u>
Other trading activities			

Income - prior year

	Unrestricted	Restricted	2020
	£	£	£
Donations	2,546	-	2,546
The Barrow Cadbury Trust	-	25,625	25,625
The Hadley Trust	-	70,000	70,000
Lloyds Bank Foundation	-	49,195	49,195
Unison	-	-	-
Other	-	13,975	13,975
	<u>2,546</u>	<u>158,795</u>	<u>161,341</u>
Donations and legacies			
Publications	295,611	-	295,611
Consultancy fees	12	-	12
Events	3,726	-	3,726
	<u>299,349</u>	<u>-</u>	<u>299,349</u>
Charitable activities			
Rental income	37,930	-	37,930
Membership	3,757	-	3,757
Other trading activities	1,000	-	1,000
	<u>42,687</u>	<u>-</u>	<u>42,687</u>
Other trading activities			

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

4. Expenditure

	Research £	Public awareness £	Raising funds £	2021 £
Staff costs	112,478	99,192	24,432	236,102
Costs of staging conferences and other events	875	3,500	-	4,375
External fees and consultancy	3,620	330	-	3,950
Production of publications	501	403	-	904
Travel	-	-	-	-
Website	-	2,343	-	2,343
Other	852	365	-	1,217
Direct costs	<u>118,326</u>	<u>106,133</u>	<u>24,432</u>	<u>248,891</u>
Support costs:				
Staff costs	12,982	11,448	2,820	27,250
Recruitment and other staff costs	1,401	1,235	304	2,940
Property costs	7,760	6,843	1,685	16,288
Other office costs	8,515	7,509	1,850	17,874
External fees	11,097	9,786	2,410	23,293
Bank interest and charges	1,054	929	229	2,212
Depreciation	10,515	9,273	2,284	22,072
Governance Costs:				
Audit	1,786	1,575	388	3,749
Support and Governance costs	<u>55,110</u>	<u>48,598</u>	<u>11,970</u>	<u>115,678</u>
Total	<u>173,436</u>	<u>154,731</u>	<u>36,402</u>	<u>364,569</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

Expenditure - prior year

	Research £	Public awareness £	Raising funds £	2020 £
Staff costs	123,736	142,775	23,827	290,338
Costs of staging conferences and other events	4,064	6,526	-	10,590
External fees and consultancy	1,316	2,446	-	3,762
Production of publications	5,197	2,593	-	7,790
Travel	811	1,684	-	2,495
Website	4,336	6,579	-	10,915
Other	93	47	-	140
Direct costs	<u>139,553</u>	<u>162,650</u>	<u>23,827</u>	<u>326,030</u>
Support Costs:				
Staff costs	22,880	26,401	4,406	53,687
Recruitment and other staff costs	1,559	1,798	300	3,657
Property costs	7,084	8,174	1,364	16,622
Other office costs	9,788	11,294	1,885	22,967
External fees	10,018	11,560	1,929	23,507
Bank interest and charges	1,249	1,442	241	2,932
Depreciation	10,274	11,855	1,978	24,107
Governance Costs:				
Audit	4,335	5,002	835	10,172
Support and Governance costs	<u>67,187</u>	<u>77,526</u>	<u>12,938</u>	<u>157,651</u>
Total	<u>206,740</u>	<u>240,176</u>	<u>36,765</u>	<u>483,681</u>

5. Net income/(expenditure) for the year

This is stated after charging:

	2021 £	2020 £
Depreciation	22,073	24,106
Auditor's remuneration	3,748	10,172
	<u>25,821</u>	<u>34,278</u>

6. Staff Costs

	2021 £	2020 £
Salaries	224,882	294,777
Employers National Insurance	20,204	26,526
Pension costs	18,266	22,722
	<u>263,352</u>	<u>344,025</u>

The following number of employees received employee benefits (excluding employer pension costs and national insurance contributions) during the year between:

	2021	2020
£60,000 - £69,999	1	1

The total benefits of key management personnel was: **80,916** 79,386

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

6. Staff Costs (continued)

The average weekly number of employees (headcount) was as follows:

	2021	2020
Fundraising	0.4	0.4
Research	3.0	3.7
Public Awareness	1.6	1.9
Support	1.0	1.3
	6.0	7.3

The average weekly number of employees (full time equivalent) was as follows:

	2021	2020
Fundraising	0.3	0.3
Research	2.2	3.0
Public Awareness	1.3	1.6
Support	0.7	0.8
	4.5	5.8

7. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid. Expenses reimbursed to Members of the Council during the year were £nil (2020: £nil).

No Council Member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020: £Nil).

Rental income of £24,804 (2020: £24,804) from Safe Ground was recognised in the year and income of £Nil (2020: £Nil) was deferred at year end. Safe Ground's Chief Executive, Charlotte Weinberg, also serves as Chair on the Board of Trustees for CCJS.

There are no other related parties apart from the ones disclosed above.

8. Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax under part 11 of the Corporation Tax Act 2010 (CTA2010).

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

9. Tangible Fixed Assets

	Property	Office	Computer	Fixtures	Total
	£	Equipment	Equipment	and Fittings	£
		£	£	£	
Cost					
At 1 July 2020	1,033,886	27,650	11,612	17,145	1,090,292
Disposals	-	(2,395)	(3,085)	-	(5,480)
At 30 June 2021	<u>1,033,886</u>	<u>25,255</u>	<u>8,527</u>	<u>17,145</u>	<u>1,084,812</u>
Depreciation					
At 1 July 2020	191,786	27,650	11,612	14,355	245,402
Charge for year	20,678	-	-	1,395	22,073
Disposals	-	(2,395)	(3,085)	-	(5,480)
At 30 June 2021	<u>212,464</u>	<u>25,255</u>	<u>8,527</u>	<u>15,750</u>	<u>261,995</u>
Net Book Value					
At 30 June 2021	<u>821,422</u>	<u>-</u>	<u>-</u>	<u>1,395</u>	<u>822,817</u>
At 30 June 2020	<u>842,100</u>	<u>-</u>	<u>-</u>	<u>2,790</u>	<u>844,890</u>

10. Debtors

	2021	2020
	£	£
Debtors	10,448	-
Grants receivable & accrued income	6,481	-
Other debtors & prepayments	8,072	7,275
	<u>25,001</u>	<u>7,275</u>

11. Creditors - Amounts falling due within one year

	2021	2020
	£	£
Creditors - suppliers	11,555	15,593
Deferred income	59,309	50,000
Other taxation and social security	28,651	38,758
Sundry Creditors and accruals	20,324	26,886
Loan	14,601	13,851
	<u>134,440</u>	<u>145,088</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

11. Creditors - Amounts falling due within one year (continued)

			2021	2020
	At 1 July 2020	Released in year	Deferred in year	At 30 June 2021
	£	£	£	£
Deferred Income				
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	-	-	9,309	9,309
	<u>50,000</u>	<u>(50,000)</u>	<u>59,309</u>	<u>59,309</u>

			2021	2020
	At 1 July 2019	Released in year	Deferred in year	At 30 June 2020
	£	£	£	£
Deferred Income - prior year				
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	6,127	(6,127)	-	-
	<u>56,127</u>	<u>(56,127)</u>	<u>50,000</u>	<u>50,000</u>

12. Creditors - Amounts falling due after more than one year

	2021	2020
	£	£
Loan	19,049	33,620
Deferred income	200,000	250,000
	<u>219,049</u>	<u>283,620</u>

	2021	2020
	£	£
Loan		
One to two years	14,601	13,851
Two to five years	19,049	33,620
	<u>33,650</u>	<u>47,471</u>

In August 2013, the Centre took out a loan of £122,000 with Barclays Bank to cover the costs of repaying the loan to Charity Bank for redeveloping the ground floor in early 2013 and to develop the first floor of the building. This loan is secured on the property for repayment over 10 years at a fixed interest rate of 5.43%.

In January 2011, £750,000 was received from the Oxford University Press as an advance on future profits receivable from the British Journal of Criminology. This income has been deferred and will be released over the period in which the profits are earned.

13. Liability of members

The liability of members is limited by guarantee not exceeding £1 each (2020: £1 each)

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

14. Unrestricted funds

	Balance as at 1 July 2020	Income	Expenditure	Balance as at 30 June 2021
	£	£	£	£
Unrestricted funds	535,833	310,105	(252,576)	593,362
	<u>535,833</u>	<u>310,105</u>	<u>(252,576)</u>	<u>593,362</u>

15. Restricted Funds

	Balance as at 1 July 2020	Income	Expenditure	Balance as at 30 June 2021
	£	£	£	£
UK Justice Policy Review	40,000	-	(40,000)	-
Short Sentences	24,598	6,481	(31,079)	-
UK Criminal Justice Systems	-	34,414	(34,414)	-
Other	3,500	15,000	(6,500)	12,000
	<u>68,098</u>	<u>55,895</u>	<u>(111,993)</u>	<u>12,000</u>

UK Justice Policy Review

This is the final year of this project, supported by The Hadley Trust. The Centre publishes a range of outputs, reviewing of key criminal developments in the UK. These include an annual report, briefings and events.

Short Sentences

This project aims to identify the options, impacts and issues for impactful sentencing reform intended to reduce the use of short prison sentences. There has been a lot of recent interest in this policy area. This project is funded by the Lloyds Bank Foundation for England and Wales.

UK Criminal Justice Systems

The Centre produced an accessible overview of the governance, oversight and accountability arrangements of UK criminal justice institutions. This was used to inform the Foreign, Commonwealth and Development office's justice and security work.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2021

16. Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	822,817	-	822,817
Net current assets	(10,406)	12,000	1,594
Long term liabilities	(219,049)	-	(219,049)
Net assets at 30 June 2021	<u>593,362</u>	<u>12,000</u>	<u>605,362</u>

17. Prior year comparatives

Reserves

	Balance as at 1 July 2019	Income	Expenditure	Balance as at 30 June 2020
UK Justice Policy Review	136,339	70,000	(166,339)	40,000
Young adults and antisocial behaviour enforcement	-	25,625	(25,625)	-
Short Sentences	-	49,195	(24,597)	24,598
Other	-	13,975	(10,475)	3,500
	<u>136,339</u>	<u>158,795</u>	<u>(227,036)</u>	<u>68,098</u>
Unrestricted Funds	447,894	344,584	(256,645)	535,833
Total Funds	<u>584,233</u>	<u>503,379</u>	<u>(483,681)</u>	<u>603,931</u>

Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	844,890	-	844,890
Net current assets	(25,437)	68,098	42,661
Long term liabilities	(283,620)	-	(283,620)
Net assets at 30 June 2020	<u>535,833</u>	<u>68,098</u>	<u>603,931</u>

18. Operating leases - equipment

	2021 £	2020 £
Total payments due		
Within one year	471	471
One to five years	-	-
	<u>471</u>	<u>471</u>