

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**

Contents

Pages:

1	Report of the Members of the Council
12	Independent Examiner's Report
13	Statement of Financial Activities (incorporating the Income and Expenditure Account)
14	Balance Sheet
15	Statement of Cash Flows
17	Notes to Financial Statement

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		310,105	55,895	366,000	503,379
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		252,576	111,993	364,569	483,681
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		593,362	12,000	605,362	603,931

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:



Charlie Weinberg

Antonia Delgado Turner

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	(69,441)		15,977
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.

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
Donations and legacies	<u>16,189</u>	<u>55,895</u>	<u>72,084</u>
Publications	262,577	-	262,577
Consultancy fees	-	-	-
Events	-	-	-
Charitable activities	<u>262,577</u>	<u>-</u>	<u>262,577</u>
Rental income	27,311	-	27,311
Membership	4,028	-	4,028
Other trading activities	-	-	-
Other trading activities	<u>31,339</u>	<u>-</u>	<u>31,339</u>

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
Donations and legacies	<u>2,546</u>	<u>158,795</u>	<u>161,341</u>
Publications	295,611	-	295,611
Consultancy fees	12	-	12
Events	3,726	-	3,726
Charitable activities	<u>299,349</u>	<u>-</u>	<u>299,349</u>
Rental income	37,930	-	37,930
Membership	3,757	-	3,757
Other trading activities	1,000	-	1,000
Other trading activities	<u>42,687</u>	<u>-</u>	<u>42,687</u>

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><u>173,436</u></u>	<u><u>154,731</u></u>	<u><u>36,402</u></u>	<u><u>364,569</u></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
---------------	--------

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 Equipment £	Computer Equipment £	Fixtures and Fittings £	Total £
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	
Deferred Income	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>

Deferred Income - prior year

	At 1 July 2019	Released in year	Deferred in year	At 30 June 2020
	£	£	£	£
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>

Loan

	2021	2020
	£	£
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>