

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**

Contents

Pages:

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

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.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

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)

Annual Report and Financial Statements

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.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

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*

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

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.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

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)

Annual Report and Financial Statements

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.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

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.

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2022

- 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	2022		2021	
		£	£	£	£
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>77,383</u>	<u>45,321</u>	<u>122,704</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.

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
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>

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
Donations and legacies	<u>16,189</u>	<u>55,895</u>	<u>72,084</u>
Publications	262,577	-	262,577
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	<u>31,339</u>	<u>-</u>	<u>31,339</u>

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

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
	4.9	6.0

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
	3.6	4.5

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
Cost	£	Equipment	Equipment	and Fittings	£
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>

	2022 £	2021 £
Loan		
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	310,105	55,895	366,000
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	252,576	111,993	364,569
Net (Expenditure) / Income	57,529	(56,098)	1,431
Fund balances brought forward	535,833	68,098	603,931
Fund balances carried forward	593,362	12,000	605,362