

The Centre for Crime and Justice Studies (ISTD)

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

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

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The Centre for Crime and Justice Studies (ISTD)

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For the Year Ended 30 June 2023

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

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 496821 (England and Wales)

Charity Registration Number: 251588

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

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

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

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

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

Our vision

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

Our purpose

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

Ensuring our work delivers on our purpose

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

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

The strategy set out three high-level priorities:

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

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

How our activities deliver public benefit

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

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

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

Overview of the year

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

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

1. Developing our programmes activity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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tenants and wider partners.

3. Enhancing our networks, reach and impact

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

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

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

Other activities

British Journal of Criminology

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

Prison Service Journal

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

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

Financial Review

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

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

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

Fundraising Practices

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

Reserves Policy

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

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

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Key management and personnel

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

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

Organisational structure and how decisions are made

Structure, governance and management

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

Appointment, induction and training of trustees

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

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

Risk Management and Internal Controls

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

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

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

Financial

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

Mitigation:

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

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

Mitigation:

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

Human Resources

Risk: Loss of key staff.

Mitigation:

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

Operational

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

Mitigation:

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

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Trustees' Responsibilities Statement

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

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

In so far as we are aware:

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

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

Richard Garside

Richard Garside
Secretary

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



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

Date: 20th March 2024

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2023

(Incorporating the Income and Expenditure Account for the Year)

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

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

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

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2023

Company Number 496821

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

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

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

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

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

Elaine Player

Members of the Council

Antonia Delgado-Turne

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

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2023

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

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Statement of Cash Flows for the Year Ended 30 June 2023

(i) ANALYSIS OF CHANGES IN NET DEBT

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

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

The Centre for Crime and Justice Studies (ISTD)

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

1. Charity Information

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

2. Accounting Policies

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

2.1 Basis of Preparation

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

The Centre for Crime and Justice Studies (ISTD) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

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

2.4 Foreign Currencies

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

2.5 Fund accounting

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

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

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

2.6 Income

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

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

Investment income is included when receivable.

2. Accounting Policies (continued)

2.6 *Income (continued)*

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

2.7 *Expenditure*

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

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

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

2.8 *Tangible Fixed Assets*

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

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

2.9 *Employee benefits*

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

2.10 *Financial Instruments*

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

2.11 *Debtors*

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

2.12 *Creditors and Provisions*

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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

2. Accounting Policies (continued)

2.13 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

The Centre for Crime and Justice Studies (ISTD)

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

3. Income

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

Income - prior year

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

The Centre for Crime and Justice Studies (ISTD)

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

4. Expenditure

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

The Centre for Crime and Justice Studies (ISTD)

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

Expenditure - prior year

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

5. Net income/(expenditure) for the year

This is stated after charging:

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

6. Staff Costs

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

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

	2023	2022
£60,000 - £69,999	1	1

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

6. Staff Costs (continued)

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

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

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

	2023	2022
Fundraising	0.3	0.2
Research	0.7	1.7
Public Awareness	1.0	1.0
Support	0.9	0.7
	2.9	2.9

7. Council Members' Remuneration and Related Party Transactions

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

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

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

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

8. Taxation

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

The Centre for Crime and Justice Studies (ISTD)

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

9. Tangible Fixed Assets

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

10. Debtors

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

11. Creditors - Amounts falling due within one year

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

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

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

Deferred Income

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

Deferred Income – prior year

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

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

	2023	2022
	£	£
Loan	-	3,674
Deferred income	100,000	150,000
	<u>100,000</u>	<u>153,674</u>

	2023	2022
	£	£
Within one year	3,686	15,381
One to two years	-	3,674
	<u>3,686</u>	<u>19,055</u>

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

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

13. Liability of members

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

The Centre for Crime and Justice Studies (ISTD)

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

14. Unrestricted funds

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

15. Restricted Funds

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

Short Sentences

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

Joint Enterprise

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

16. Analysis of Net Assets between funds

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

The Centre for Crime and Justice Studies (ISTD)

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

17. Prior year comparatives

Reserves

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

Analysis of Net Assets between funds

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