

The Centre for Crime and Justice Studies (ISTD)

(A charitable company limited by guarantee)

Company Number 00496821

(England & Wales)

Charity Number 251588

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

Contents

Pages:

1	Report of the Members of the Council
13	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 Statements

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

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

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
Vauxhall
London
SW8 1GB

Company Registration Number: 00496821 (England and Wales)

Charity Registration Number: 251588

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

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

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

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

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

Our vision

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

Our purpose

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

Ensuring our work delivers on our purpose

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

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

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

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

How our activities deliver public benefit

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

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

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

Overview of the year

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

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

1. Developing our programmes activity

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

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

General programmes

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

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

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

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

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

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

In-depth programmes

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

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

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

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

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

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

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

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

3. Enhancing our networks, reach and impact

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

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

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

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

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

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

Other activities

British Journal of Criminology

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

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

Prison Service Journal

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

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

More information on the PSJ here:

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

Financial Review

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

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

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

Fundraising Practices

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

Reserves Policy

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

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

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

Key management and personnel

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

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

Organisational structure and how decisions are made

Structure, governance and management

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

Appointment, induction and training of trustees

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

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

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

Risk Management and Internal Controls

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

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

Financial

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

Mitigation:

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

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

Mitigation:

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

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

Human Resources

Risk: Loss of key staff.

Mitigation:

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

Operational

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

Mitigation:

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

Trustees' Responsibilities Statement

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

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

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

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

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

In so far as we are aware:

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

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

Richard Garside

Richard Garside
Secretary

The Centre for Crime and Justice Studies (ISTD)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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

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



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

Date: 17th March 2025

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

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

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

All income and expenditure derive from continuing activities.

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

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

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

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

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

Elaine Player

Professor Elaine Player, Chair

Antonia Delgado

Antonia Delgado, Treasurer

Members of the Council

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

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2024

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

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2024

(i) ANALYSIS OF CHANGES IN NET DEBT

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

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

The Centre for Crime and Justice Studies (ISTD)

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

1. Charity Information

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

2. Accounting Policies

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

2.1 Basis of Preparation

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

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

2.2 Preparation of the Accounts on a Going Concern Basis

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

2.3 Functional Currency

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

2.4 Foreign Currencies

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

2.5 Fund accounting

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

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

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

2.6 Income

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

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

Investment income is included when receivable.

The Centre for Crime and Justice Studies (ISTD)

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

3. Accounting Policies (continued)

2.6 *Income (continued)*

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

2.7 *Expenditure*

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

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

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

2.8 *Tangible Fixed Assets*

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

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

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

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

2.9 *Employee benefits*

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

2.10 *Financial Instruments*

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

2.11 *Debtors*

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

2.12 *Cash at bank and in hand accounting policy*

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

2.13 *Creditors and Provisions*

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

The Centre for Crime and Justice Studies (ISTD)

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

2.13 *Creditors and Provisions (continued)*

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

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

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

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

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

The Centre for Crime and Justice Studies (ISTD)

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

3. Income

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

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

4. Expenditure

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

The Centre for Crime and Justice Studies (ISTD)

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

4. Expenditure - prior year

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

The Centre for Crime and Justice Studies (ISTD)

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

5. Net income/(expenditure) for the year

This is stated after charging:

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

6. Staff Costs

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

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

	2024	2023
£60,000 - £69,999	1	1

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

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

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

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

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

The Centre for Crime and Justice Studies (ISTD)

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

7. Council Members' Remuneration and Related Party Transactions

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

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

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

8. Taxation

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

9. Tangible Fixed Assets

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

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

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

10. Debtors

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

11. Creditors - Amounts falling due within one year

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

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

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

The Centre for Crime and Justice Studies (ISTD)

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

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

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

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

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

13. Liability of members

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

14. Unrestricted funds

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

The Centre for Crime and Justice Studies (ISTD)

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

15. Restricted Funds

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

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

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

16. Analysis of Net Assets between funds

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

The Centre for Crime and Justice Studies (ISTD)

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

17. Prior year comparatives

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

Analysis of Net Assets between funds

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