

**The Centre for Crime and Justice Studies (ISTD)**

**(A charitable company limited by guarantee)**

**Company Number 00496821**

**(England & Wales)**

**Charity Number 251588**

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

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# **The Centre for Crime and Justice Studies (ISTD)**

## **Annual Report and Financial Statements**

### **For the Year Ended 30 June 2025**

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

**Company Secretary:** Richard Garside

**Registered Office:** 2 Langley Lane  
Vauxhall  
London  
SW8 1GB

**Company Registration Number:** 00496821 (England and Wales)

**Charity Registration Number:** 251588

**Bankers:** Barclays Bank plc  
1 Churchill Place  
London E14 5HP  
  
CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

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

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

# **The Centre for Crime and Justice Studies (ISTD)**

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

## **Our vision**

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

## **Our purpose**

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

## **Ensuring our work delivers on our purpose**

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

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

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

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

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## **How our activities deliver public benefit**

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

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

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

## **Overview of the year**

### **Key outputs in summary**

#### **Main events**

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

#### **Reports, briefings and working papers**

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

# **The Centre for Crime and Justice Studies (ISTD)**

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

#### **The British Journal of Criminology**

Six issues published, containing:

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

#### **Prison Service Journal**

Six editions published, containing:

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

### **Main activities in detail**

#### **July 2024**

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

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

#### **August**

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

#### **September 2024**

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

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

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

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

### **October 2024**

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

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

### **November 2024**

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

### **December 2024**

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

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

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

# **The Centre for Crime and Justice Studies (ISTD)**

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### **For the Year Ended 30 June 2025**

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#### **January 2025**

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

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

#### **February 2025**

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

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

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

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

#### **March 2025**

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

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



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

### **April 2025**

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

### **May 2025**

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

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

### **June 2025**

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

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

## **Staffing, building and infrastructure**

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

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

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

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

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

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

### **Other activities**

#### **British Journal of Criminology**

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

#### **Prison Service Journal**

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

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

More information on the PSJ here:

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

# **The Centre for Crime and Justice Studies (ISTD)**

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## **Financial Review**

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

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

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

## **Fundraising Practices**

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

## **Reserves Policy**

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

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

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

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

## **Key management and personnel**

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

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

## **Organisational structure and how decisions are made**

### **Structure, governance and management**

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

### **Appointment, induction and training of trustees**

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

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

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

#### **Risk Management and Internal Controls**

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

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

#### **Financial**

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

Mitigation:

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

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

Mitigation:

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

# **The Centre for Crime and Justice Studies (ISTD)**

## **Annual Report and Financial Statements**

### **For the Year Ended 30 June 2025**

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#### Human Resources

Risk: Loss of key staff.

Mitigation:

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

#### Operational

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

Mitigation:

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

## **Trustees' Responsibilities Statement**

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

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

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

## **The Centre for Crime and Justice Studies (ISTD)**

### **Annual Report and Financial Statements**

### **For the Year Ended 30 June 2025**

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

In so far as we are aware:

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

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

*Richard Garside*

**Richard Garside**  
**Secretary**

# **The Centre for Crime and Justice Studies (ISTD)**

## **Annual Report and Financial Statements**

### **For the Year Ended 30 June 2025**

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

### **Respective responsibilities of trustees and examiner**

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

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

### **Independent examiner's statement**

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

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

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



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**For the Year Ended 30 June 2025**

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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  
HaysMac LLP  
10 Queen Street Place  
London  
EC4R 1AG

Date: 23 March 2026

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

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

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

All income and expenditure derive from continuing activities.

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

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

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

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

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

*Elaine Player*



Professor Elaine Player, Chair

Antonia Delgado, Treasurer

**Members of the Council**

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

# The Centre for Crime and Justice Studies (ISTD)

## Statement of Cash Flows for the Year Ended 30 June 2025

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

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

# **The Centre for Crime and Justice Studies (ISTD)**

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

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### **1. Charity Information**

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

### **2. Accounting Policies**

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

#### **2.1 Basis of Preparation**

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

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

#### **2.2 Preparation of the Accounts on a Going Concern Basis**

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

#### **2.3 Functional Currency**

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

#### **2.4 Foreign Currencies**

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

#### **2.5 Fund accounting**

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

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

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

#### **2.6 Income**

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

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

Investment income is included when receivable.

# The Centre for Crime and Justice Studies (ISTD)

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

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### 3. Accounting Policies (continued)

#### 2.6 *Income (continued)*

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

#### 2.7 *Expenditure*

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

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

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

#### 2.8 *Tangible Fixed Assets*

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

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

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

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

#### 2.9 *Employee benefits*

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

#### 2.10 *Financial Instruments*

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

#### 2.11 *Debtors*

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

#### 2.12 *Cash at bank and in hand accounting policy*

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

#### 2.13 *Creditors and Provisions*

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

# **The Centre for Crime and Justice Studies (ISTD)**

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

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### **2.13 *Creditors and Provisions (continued)***

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

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

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

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

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

# The Centre for Crime and Justice Studies (ISTD)

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

### 3. Income

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



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

**4. Expenditure**

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

# The Centre for Crime and Justice Studies (ISTD)

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

### 4. Expenditure - prior year

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

# The Centre for Crime and Justice Studies (ISTD)

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

### 5. Net income/(expenditure) for the year

This is stated after charging:

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

### 6. Staff Costs

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

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

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

The total benefits of key management personnel were:

2025	2024
92,172	88,466

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

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

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

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

# The Centre for Crime and Justice Studies (ISTD)

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

### 7. Council Members' Remuneration and Related Party Transactions

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

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

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

### 8. Taxation

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

### 9. Tangible Fixed Assets

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

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

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

**10. Debtors**

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

**11. Creditors - Amounts falling due within one year**

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

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

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

# The Centre for Crime and Justice Studies (ISTD)

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

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

	2025	2024
	£	£
Deferred income	-	50,000
	-	50,000

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

### 13. Liability of members

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

### 14. Unrestricted funds

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

### 15. Restricted Funds

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

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

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

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

# The Centre for Crime and Justice Studies (ISTD)

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

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

### 16. Analysis of Net Assets between funds

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

### 17. Prior year comparatives

#### Reserves

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

#### Analysis of Net Assets between funds

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