

Company Registration No: 01942930
Registered Charity No: 800367

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(A Company Limited by Guarantee)

REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2024

GOLDWINS
Chartered Accountants
Registered Auditors
75 Maygrove Road
West Hampstead
LONDON, NW6 2EG

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(A Company Limited by Guarantee)

INDEX TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2024

Contents

Page:

1 - 2	Reference and administrative information
3 - 9	Trustees' annual report
10- 12	Independent auditors' report
13	Statement of financial activities (incorporating an income and expenditure account)
14	Balance sheet
15 - 21	Notes to the financial statements

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

TRUSTEES

PRESIDENT:	* Mrs Justice Lynne C Leitch
EXECUTIVE VICE-PRESIDENT	* Judge Tim Workman CBE
IMMEDIATE PAST PRESIDENT	* His Hon. Justice Charles Mkandawire JA
LIFE VICE PRESIDENTS	* Mr David Armati * The Hon Judge Sandra Oxner * The Rt. Hon. Lord Hope of Craighead, KT, QC, PC * The Hon. Mrs Justice Norma Wade-Miller, JP, OBE
STEERING COMMITTEE CHAIRMAN	* Sheriff Andrew Normand CB
REGIONAL VICE PRESIDENTS	* Mr Justice Graeme Mew (Atlantic and Mediterranean) * Justice Richard Williams (Caribbean) * Justice Ilvin Mugeta (East, Central and Southern Africa) * Justice Balasundaram Rajendran (Indian Ocean) * Mrs Linda Bradford Morgan (Pacific) * Justice Emmanuel Roberts (West Africa)
COUNCIL MEMBERS	* Dr John Carey (Papua New Guinea) * Mr Tyrone Chin (Bermuda) <i>from 4 October 2023</i> * Judge Richard Cogswell SC (Australia) * His Hon. Chester Crooks (Jamaica) * Sheriff Donald Corke (Scotland) * His Hon. Felix Datsomar (Ghana) * His Worship Godwin C Ibemesi (Nigeria) * Mrs Jackline Kagoya (Uganda) * Mr Nchimunya C Simaubi (Zambia) * Dr Ei Sun Oh (Malaysia) * Mrs Sybil Roach Tennant (England and Wales)
CO-OPTED COUNCIL MEMBERS	* Sir James Dingemans (England and Wales) * Mrs Justice Mary McGowan (England and Wales) * Chief Magistrate Matankiso M Nthunya (Lesotho) * Justice Winston Patterson (Guyana) * His Hon. John Vertes (Canada)
HONORARY TREASURER:	* Mr Suriyakumar Araniyasundaran (<i>appointed 1 May 2024</i>)
SECRETARY GENERAL:	Dr Karen Brewer
DIRECTOR OF PROGRAMMES:	District Judge Shamim Qureshi

*Denotes Trustees

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION – continued

Registered Office: Uganda House, 58-59 Trafalgar Square,
London WC2N 5DX

Registered
Charity No: 800367

Company Registered
In England No: 1942930

Professional Advisors

Bankers:

National Westminster Bank plc
45, Tottenham Court Road, London W1T 2EA

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

Scottish Widows Bank plc
PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YK

Auditors:

Goldwins
75 Maygrove Road
West Hampstead
London
NW6 2EG

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 30 APRIL 2023**

STRUCTURE. GOVERNANCE AND MANAGEMENT

The trustees present herewith their report and financial statements for the year ended 30 April 2024.

The trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Governing Document

The Charity is regulated by its Memorandum and Articles of Association.

Organisational Structure

The Charity is a company limited by guarantee and not having a share capital. The membership consists of member associations being any judicial body of or including magistrates in a Commonwealth country accepted by Council as a judicial association and individual members, being persons who hold or have held office as magistrate or judge in any Commonwealth country or are persons of standing or experience in a judicial or other relevant legal sphere.

The officers of the Charity are the President, the Executive Vice-President, the Steering Committee Chairman, the Regional Vice Presidents, the Secretary General, the Treasurer, the Immediate Past President and Director of Programmes.

All members of Council are directors of the Company. Two members of the Council have been nominated to act on behalf of the directors in the day to day business of the Charity

The Charity is dependent on the voluntary services of the President, the Executive Vice President, the Steering Committee Chairman, the Regional Vice Presidents, the Council, the Director of Programmes, the Editor and Editorial Board of the Commonwealth Judicial Journal and the Treasurer for the functioning of the Charity.

Decision Making

The Council of the CMJA is responsible for the direction and management of the affairs of the CMJA and shall consist of the President, the Executive Vice President, six Regional Vice Presidents, the Steering Committee Chairman, twelve other elected members, and up to five co-opted members. Hon. Life Vice Presidents, the Immediate Past President and the Treasurer are ex-officio members of the Council.

The Council has power to appoint committees of three or more members with delegated authority.

The General Assembly of the CMJA consists of members of the member associations and individual members and shall meet no less frequently than every four years for the conduct of business pursuant to the objectives of the CMJA and for the purpose of electing the President, the Council, and the Hon. Life Vice Presidents of the CMJA.

Recruitment and Appointment of New Trustees

The identification of potential new trustees and directors is carried out by the board, the aim being to recommend for appointment those with expertise appropriate to carry out the charitable company's work.

Trustee Induction and Training

The trustees of the Charity who are all directors of the Company have received relevant training in their duties and responsibilities to run a charity and a company registered in England and Wales.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

Principal risks and uncertainties

The main risks are lack of income due to late or non-payment of subscriptions, insufficient income from the annual conference due to too few delegates or cancellation for some reason, and staffing dependence on unpaid volunteers and salaried staff.

The analysis of risks to which the Charity is exposed was reviewed by the trustees during the year. This analysis shows the probability, seriousness, current precautions and any further action proposed to mitigate the identified risks.

The major risks, to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks where possible.

Charity Guidance Code

The CMJA Trustees and Council are fully aware of the new Code (published in 2017) and its guiding principles. The Code has been circulated to and discussed by the Council and steps have been taken to ensure compliance where possible. The new Code is kept under annual review by the trustees.

OBJECTIVES AND ACTIVITIES

Purpose and aims

The objectives of the organisation are to benefit all Commonwealth countries:

-) by advancing the administration of the law and the rule of law by promoting the independence of the judiciary within the countries of the Commonwealth;
-) by advancing education in the law, the administration of justice, the treatment of offenders and the prevention of crime within the Commonwealth; and
-) by disseminating information and literature on all matters of interest concerning the legal process within the various countries comprising the Commonwealth.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the CMJA's aims and objectives and in planning the CMJA's future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that they have set.

The policies adopted by the CMJA comprise the dissemination of information and literature on matters of interest concerning the legal process by means of the Journal or Newsletter published by the CMJA; to act as an advisory and consultative body to the members; to pursue education objectives through the promotion of seminars and educational programmes, including the annual educational conference, organised with the assistance of the Director of Programmes.

These activities are considered by the trustees to meet the public benefit tests established by the Charity Commission, strengthening the rule of law and access to justice through the improvement of standards in the judiciary.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

ANNUAL CONFERENCE 4-9 SEPTEMBER 2023

The trustees are pleased to report that, following the postponement of the Cardiff conference in 2020, the Annual Conference finally went ahead in September 2023 in Cardiff, Wales.

The theme of the conference was "Open Justice Today". The trustees compiled an attractive programme with some excellent speakers from across the Commonwealth. A total of 418 delegates and 78 accompanying guests attended this conference and the feedback from the participants was very positive.

It is pleasing to be able to report that the Annual Conference made an overall surplus which went some way towards filling the gap left by cancellations of the conferences in 2020 and 2021 due to the pandemic.

ACHIEVEMENTS AND PERFORMANCE

The CMJA in conjunction with the Commonwealth Lawyers Association (CLA), Commonwealth Legal Education Association (CLEA) and Commonwealth Parliamentary Association (CPA), has continued its work in promoting the Commonwealth (Latimer House) Principles on the Accountability of and Relationship between the Three Branches of Government in order to safeguard the independence of the judiciary and fundamental rights in the interests of public good. The CMJA, together with the CLA, CLEA and CPA, issued a number of statements during the year calling for the respect and implementation of the Principles and the Commonwealth fundamental values across the Commonwealth. The CMJA has also continued to work with the Commonwealth Secretariat to advance the roll-out of the **"Latimer House Toolkit for Dialogue Between the Three Branches of Government"** in order to ensure good governance in Commonwealth countries. The toolkit was published in December 2015 and launched in July 2017 by the Commonwealth Secretariat and the Commonwealth Heads of Government Meeting in 2018 called for the roll out of the Toolkit. In July 2023, the Toolkit was rolled out to the Judiciary in Lesotho and in April 2024 in Barbados.

The CMJA has also continued to work to promote **The Principles on Funding and Resourcing the Judiciary in the Commonwealth** published in July 2021. They were placed before the Commonwealth Law Ministers Meeting (CLMM) held in Mauritius in November 2022. This was in answer to concerns that judiciaries across the Commonwealth are having their budgets severely cut thus affecting access to justice and the CMJA has continued to work closely with a number of jurisdictions to improve performance and capacity build in this area.

The CMJA has continued to cooperate with the Rule of Law Section (RoLS) of the Commonwealth Secretariat in advancing the review of the implementation of the Principles. The CMJA has also worked with OCCJR in relation to **civil procedures law reforms** by providing expertise of judicial officers to assist the Working Group on the different themes included in their work plan and is working with the OCCJR on a project on Military Justice Transformation.

The CMJA continues to monitor threats against judicial independence and the rule of law around the Commonwealth. Since last year, it has made representations on judicial independence and constitutional reforms that affected judicial officers in several Commonwealth countries and issued joint statements with other associations relating to judicial independence in Kiribati, Sri Lanka and is keeping a watching brief on issues arising in Kiribati and Kenya, amongst others. The CMJA continues to work to ensure that judicial independence becomes a "right" of all citizens in Commonwealth countries.

The CMJA continued its work liaising with the UN Special Rapporteur on the Independence of Judges and Lawyers and other governmental and non-governmental organisations on issues of mutual concern in relation to judicial issues around the Commonwealth. In June 2023, the CMJA participated in the side session organised by the IBAHRI and ICJ during the UN Human Rights Council Meeting in June/July 2023 on **"Current challenges to the independence of judges and lawyers"** with a presentation given by the UN Special Rapporteur on the Independence of Judges and Lawyers as well as other speakers from Myanmar, Venezuela, Philippines, Tunisia and Belarus. The CMJA has continued to work closely with the **UN Special Rapporteur on the Independence of Judges and Lawyers**, Mrs Margaret Satterthwaite and it assisted members in submitting responses to the requests for information on judicial independence issues. The CMJA has also assisted the UN Special Rapporteur with her report focussing on the promise of legal empowerment to expand and transform access to justice. The CMJA also participated in a joint meeting with the UN Special Rapporteur in December 2023 at which challenges faced by judicial officers globally were discussed.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

It is a member of the UN-IRC NGO support group for the Independence of Judges and Lawyers. Through its membership it also provided information to the UN Rapporteur's Report on the promise of legal empowerment to expand and transform access to justice. It was also consulted by the UN Office of the High Commissioner of Human Rights on its Strategic Plans for the forthcoming years.

The CMJA continues to be involved in the work undertaken by the United Nations Office on Drugs and Crime (UNODC) in relation to the **Global Judicial Integrity Network (GJIN)**, in line with the Doha Declaration of 2015 (which re-affirms Member States commitments to "prevent and counter corruption, and to implement measures aimed at enhancing public administration and promoting the integrity and accountability of our criminal systems, in accordance with the United Nations Convention against Corruption"). The CMJA's President is represented on their Advisory Board.

The CMJA and the Standing International Forum on Commercial Courts (SIFoCC) based at the Judicial Office of England and Wales, organised a seminar with SIFoCC on a seminar for Gambian judges on environmental justice in January 2024.

The CMJA has continued to advance its educational programme and undertook a virtual course on "**Judicial Case Management and Ethics**" jointly with the UK Civil Service College in March 2025 and a **Practical Course for Coroners and Judges** in January 2024 with a view to improving standards in the judiciary across the Commonwealth. The CMJA has continued to work closely with the Gambian Judicial Education and Training Institute to support the judiciary of the Gambia and the British High Commission in Banjul, Gambia and five Gambian judicial officers participated in CMJA's Annual Educational Conference in Cardiff in September 2023.

Together with the Judicial Office of England and Wales, the CMJA has also continued its work on **Sentencing Guidelines** and has worked with the Gambian Sentencing Guidelines Council to further develop three sentencing guidelines on theft, assault and rape. These were gazetted in October 2023. The CMJA undertook the training with the Judicial Office of Gambian Magistrates on the above guidelines in the Gambia in February 2024 and is assisting the Gambian Sentencing Guidelines Council in the development of an overarching guideline. It has partnered with 3 Verulum Buildings to provide support the Gambian Judiciary in the review of the High Court and Subordinate Court Rules.

In February 2024, the CMJA together with SIFoCC and the Judicial Office of England and Wales partnered with Justice Defenders to organise a workshop for paralegals from the prison (prisoners and guards) to advance the work that Justice Defenders are doing to assist the cases of pre-trial detainees to be advanced through the court system.

The Association produced two issues of the Commonwealth Judicial Journal in June and December 2023 and one issue of the Newsletter in April 2024 as well as two issues of the Gender Section Newsletter in August 2023 and February 2024. All these publications have now gone virtual.

The CMJA has also put together the reports on the 2023 Cardiff Conference for the educational benefit of the members of the Association.

FINANCIAL REVIEW

Policy on Reserves

The trustees carry out an annual review of the free reserves policy in the light of risks and future plans. The trustees recognise that CMJA's expenditure on core activities exceeds annual income from subscriptions each year. Such deficits have, in the past, been funded from conference surpluses and donations.

The Trustees recognise that, although annual conferences have resumed, there continues to be some uncertainty about our ability to stage conferences every year.. and have taken steps to maximise other income sources and restrict expenditure to the absolute minimum.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

The trustees have established a policy of having minimum free reserves equivalent to cost commitments that would have to be faced should a closure decision be taken. These equate to approximately £85,000.

Maintaining free reserves at or above this figure should enable the charity to continue to meet its obligations if it faces loss of income or increases in running costs.

Financial Summary

The financial transactions are as set out in the report and accounts which accompany this report. The accounts explain the application and movement of funds, the value of the assets, the reserves and financial position at the balance sheet date.

The charitable company income in 2024 amounted in total to £373,614 compared with £318,895 in 2023. Income included educational conference income of £269,123 (2023 £214,224) and donation and subscription income of £68,100 (2023 £91,937). The charitable company expenditure in 2024 amounted to £281,580 compared with £267,907 in 2023.

The surplus from all operations for the year ended 30th April 2024 was £92,034 (2023: £50,988). The net assets of the charitable company amounted to £395,530 at 30th April 2024 (2023: £303,496).

Going concern

The trustees have considered what, if any, material uncertainties could affect the CMJA's ability to continue as a going concern in the next twelve months. Cancellation of the 2020 Cardiff conference and postponement of the 2021 Ghana conference was serious because CMJA relies on conference surpluses to pay overheads. CMJA is however very fortunate to have benefitted from several very successful conferences in the years prior to the pandemic as well as the Triennial Conference in Ghana in 2022 and the Conference in Cardiff, these have boosted reserves to a level at which conference cancellations for a year or two can be afforded without causing going concern exposures.

The trustees are confident that subscription income will continue at current levels. They have also made substantial cuts in expenditure since the beginning of the pandemic.

The Cardiff Conference held in September 2023 made a surplus which also has increased free reserves.

On these assumptions, there should be a sizeable margin between the minimum level of reserves agreed by the Council and the level of reserves forecast at 30th April 2025 - and beyond.

PLANS FOR FUTURE PERIODS

Over the next twelve months, the CMJA will continue to promote judicial independence around the Commonwealth by responding to erosions of judicial independence it is notified of, consultation papers that it is asked to respond to, and continuing the work on the implementation of the Commonwealth (Latimer House) Principles.

It will continue to work on capacity building for judiciaries in the Commonwealth including working on improving funding for the judiciary as well as training and education of judicial officers across the Commonwealth

The CMJA will work with others and assist the Commonwealth Secretariat with the deployment of the Latimer House Toolkit, which will form the basis of the training and dialogue between the three branches of government which will hopefully be deployed next year. It will also continue to work with the Commonwealth Secretariat on other projects related to the independence of the judiciary.

It is also considering a Statement on the role of Acting Judges.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

It will continue to support the work of the UN Special Rapporteur on the Independence of Judges.

It will continue to provide support for the training of judges and magistrates around the Commonwealth in cooperation with other organisations.

The CMJA is preparing for its next Annual Conference to be held in Kigali, Rwanda from 8-12 September 2024 on the theme: "Environmental Justice".

Member associations account for the majority of subscription income and we are most grateful to the majority who pay their subscriptions on time. We were delighted by the number of judicial officers who have joined the CMJA as individual members during 2023/24 and will continue with our attempts to encourage more to do so in 2024.

Strenuous attempts were made in 2023 to grow donation income. We will continue to explore several other fundraising options in 2024. The objective is a stronger charitable company with more participation and an improved financial position.

The CMJA has continued to work with its membership towards compliance with the GDPR directives which came into force on 25 May 2018.

The CMJA will be continuing to update its **Repository of Codes/Guidelines on Judicial Ethics/Conduct**.

The dissemination of information through the Journal, Newsletter and website will continue.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 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 judgments and accounting 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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 the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

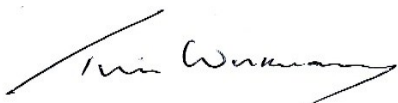
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £20 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 April 2022 was 540 (2021: 647). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity

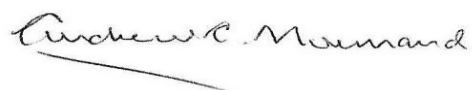
Auditors

Goldwins were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

APPROVED AND SIGNED ON BEHALF OF THE TRUSTEES ON 19 June 2024



.....
Mr Tim Workman OBE - Director



.....
Sheriff Andrew Normand - Director

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

Opinion

We have audited the financial statements of Commonwealth Magistrates' and Judges' Association for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including [Financial Reporting Standard 102](#): The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 April 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

-) We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to
 -) Detecting of the risks of fraud and responding whether they have knowledge of any actual or suspected fraud;
 -) The internal controls in place to mitigate risks related to fraud or non-compliance with laws and regulations.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

- We performed analytical procedures to detect any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the Charity's members, as a body, in accordance with [Chapter 3 of Part 16](#) of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

21 June 2024

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 30 APRIL 2024

	Note	Restricted Funds	Unrestricted Funds	2024 Total	2023 Total
		£	£	£	£
Income from:					
Donations & subscriptions	3	-	93,685	93,685	96,011
Charitable activities:					
Educational conference income	4	-	269,123	269,123	214,224
Other income	4	2,419	2,559	4,978	6,899
Investment income	5	-	5,828	5,828	1,761
Total income		<u>2,419</u>	<u>371,195</u>	<u>373,614</u>	<u>318,895</u>
Expenditure on:					
Raising funds	6	-	20,397	20,397	21,009
Charitable activities					
Educational conference expenditure	6	-	215,331	215,331	203,284
Other expenditure	6	-	45,852	45,852	43,614
Total expenditure		<u>-</u>	<u>281,580</u>	<u>281,580</u>	<u>267,907</u>
Net income/(expenditure) for the year		2,419	89,615	92,034	50,988
Reconciliation of funds					
Total funds at 1 May 2023		34,657	268,839	303,496	252,508
Total funds at 30 April 2024		<u>37,076</u>	<u>358,454</u>	<u>395,530</u>	<u>303,496</u>

All of the above results are derived from continuing activities
The attached notes form part of these accounts.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

BALANCE SHEET
AS AT 30 APRIL 2024

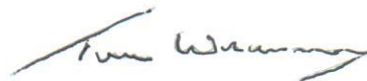
	Note	2024 £	2024 £	2023 £	2023 £
CURRENT ASSETS					
Stocks	13	3,076		3,752	
Debtors	14	17,919		25,457	
Cash at bank and in hand		<u>477,446</u>		<u>427,172</u>	
		498,441		456,381	
LIABILITIES					
Creditors: amounts falling due within one year	15	<u>102,911</u>		<u>152,885</u>	
Net current assets			395,530		303,496
TOTAL NET ASSETS			<u>395,530</u>		<u>303,496</u>
FUNDS					
Restricted Funds	16		37,076		34,657
Unrestricted Funds	16		358,454		268,839
TOTAL FUNDS			<u>395,530</u>		<u>303,496</u>

These financial statements have been prepared in accordance with the special provisions applicable to small companies under Part 15 of the Companies Act 2006

Approved by the Board on 19-Jun-24



Sheriff Andrew Normand CB
Director



Mr Tim Workman CBE
Director

Company Registration No: 01942930

The attached notes form part of these accounts.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

1 Accounting policies

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 - effective 1 January 2015) - (Charities SORP FRS102) the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

(b) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated to sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are included in the accounts.

(c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Member association subscriptions are receivable in advance on a calendar year basis and individual and life member subscriptions are receivable in advance for a number of years. In all instances, the accounts reflect the appropriate deferred income.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

1 Accounting policies (continued)

(g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or contractual obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(h) Stock

Stock is valued at the lower of cost and net realisable value.

(i) Operating leases

Rental is charged on a straight line basis over the term of the lease.

(j) Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

(k) Cash at bank and in hand

Cash at bank and in hand includes cash only.

(l) 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 discounts due.

(m) Pensions

Staff employed by the charitable company belong to free standing pension schemes. Contributions by the charity to these pension schemes are charged in the accounts on an accruals basis.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

3 Income from donations and subscriptions

	<u>2024</u> <u>Restricted</u> <u>Fund</u> £	<u>2024</u> <u>Unrestricted</u> <u>Fund</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Member subscriptions	-	68,100	68,100	91,537
Donations				
Lord Hope of Craighead	-	-	-	2,000
CMJA Endowment Trust	-	-	-	1,400
Michael Lambert Legacy	-	25,000	25,000	-
Others	-	585	585	1,074
	<u>-</u>	<u>93,685</u>	<u>93,685</u>	<u>96,011</u>

4 Income from charitable activities

	<u>2024</u> <u>Restricted</u> <u>Fund</u> £	<u>2024</u> <u>Unrestricted</u> <u>Fund</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Educational conference income:				
Conference	-	269,123	269,123	214,224
	<u>-</u>	<u>269,123</u>	<u>269,123</u>	<u>214,224</u>
Other income				
Sale or memorabilia items	-	1,124	1,124	1,904
Douglas Allan Training Development Fund	2,419	-	2,419	4,805
Publications	-	225	225	190
Other training	-	1,210	1,210	-
	<u>2,419</u>	<u>2,559</u>	<u>4,978</u>	<u>6,899</u>

5 Investment income

	<u>2024</u> <u>Restricted</u> <u>Fund</u> £	<u>2024</u> <u>Unrestricted</u> <u>Fund</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Bank interest	-	5,828	5,828	1,761
	<u>-</u>	<u>5,828</u>	<u>5,828</u>	<u>1,761</u>

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

6 Analysis of expenditure (prior year)

	Raising Funds £	Educational Conference Expenditure £	Other Expenditure £	Support Costs £	Governance Costs £	2024 Total £	2023 Total £
Direct costs	1,931	160,788	10,413	-	-	173,132	154,086
Support costs - staff	-	-	-	65,669	-	65,669	66,051
Governance costs	-	-	-	-	42,779	42,779	47,770
	1,931	160,788	10,413	65,669	42,779	281,580	267,907
	12,477	37,431	15,761	(65,669)	-	-	-
	5,989	17,112	19,678	-	(42,779)	-	-
Total expenditure 2024	20,397	215,331	45,852	-	-	281,580	-
Total expenditure 2023	21,009	203,284	43,614	-	-	-	267,907

Of the total expenditure, £281,580 was unrestricted (2023 £263,867) and £Nil was restricted (2023 £4,040)

6a Analysis of expenditure (prior year)

	Raising Funds £	Educational Conference Expenditure £	Other Expenditure £	Support Costs £	Governance Costs £	2023 Total £	2022 Total £
Direct costs	1,771	146,527	5,788	-	-	154,086	28,647
Support costs - staff	-	-	-	66,051	-	66,051	56,820
Governance costs	-	-	-	-	47,770	47,770	43,417
	1,771	146,527	5,788	66,051	47,770	267,907	128,884
	12,550	37,649	15,852	(66,051)	-	-	-
	6,688	19,108	21,974	-	(47,770)	-	-
Total expenditure 2023	21,009	203,284	43,614	-	-	267,907	128,884
Total expenditure 2022	18,936	85,570	24,378	-	-	-	128,884

Of the total expenditure, £263,867 was unrestricted (2022 £124,684) and £4,040 was restricted (2022 £4,200)

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2024	2023
	£	£
Operating lease rentals:		
Property	20,520	16,639
Bank interest received	5,828	1,761
Auditor's remuneration:		
Audit fees	5,200	3,400
Foreign exchange gains/(losses)	40	(634)

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

8 Analysis of staff costs

Staff costs were as follows:

	<u>2024</u> £	<u>2023</u> £
Salaries	61,656	57,372
Social Security Costs	2,253	2,003
Employer's contribution to defined benefit pension schemes	1,760	1,676
	<u>65,669</u>	<u>61,051</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<u>2024</u> Number	<u>2023</u> Number
£60,001 to £70,000	<u>1</u>	<u>-</u>

The total employee benefits including pension contributions of the key management personnel were £65,669 (2023: £61,051).

The average number of employees during the year was as follows:

	<u>2024</u> Number	<u>2023</u> Number
Secretariat	<u>1</u>	<u>1</u>

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Payments to trustees

No trustees, nor any person connected with them have received or are due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

The aggregate amount of expenses reimbursed to 1 trustee in respect of travel, subsistence and telephone expenses was £Nil (2023: £1,000).

11 Operating leases

CMJA has a lease agreement for Uganda House, which is renewed for a period of 15 years from 2 January 2023. The rental commitment for 2023/24 is £17,520 (2022/23 £14,305). The service charges commitment for 2023/24 is £3,000 (2022/23 £2,334).

12 Legal status of the charity

CMJA is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £20 in the event of CMJA being wound up.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

13 Stocks

	2024	2023
	£	£
Memorabilia items	<u>3,076</u>	<u>3,752</u>

14 Debtors

	2024	2024
	£	£
Membership Subscriptions	-	15,360
Educational conference expenses	17,120	7,626
Prepayments	799	2,471
	<u>17,919</u>	<u>25,457</u>

15 Creditors: Amounts falling due within one year

	2024	2024
	£	£
Deferred income	66,163	71,250
Educational conference income	31,548	77,035
Accrued Expenses	5,200	4,600
	<u>102,911</u>	<u>152,885</u>

Deferred income

	2024	2024
	£	£
Balance at the beginning of the year	71,250	73,884
Amount released to income in the year	(71,250)	(73,884)
Amount deferred in the year	66,163	71,250
Balance at the end of the year	<u>66,163</u>	<u>71,250</u>

Deferred income comprises subscriptions paid in advance for future years.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2024

16 Movement in funds

	Restricted Funds £	Unrestricted Funds £	Total £
At 30 April 2022	36,666	215,842	252,508
Net movement in Funds	(2,009)	52,997	50,988
At 30 April 2023	34,657	268,839	303,496
Net movement in Funds	2,419	89,615	92,034
At 30 April 2024	<u>37,076</u>	<u>358,454</u>	<u>395,530</u>

17 Restricted funds

	At 30th April 2023 £	Net Change 2023/24 £	At 30th April 2024 £
Scottish Executive Grant	6,223	-	6,223
Commonwealth Secretariat Grant	2,738	-	2,738
Commonwealth Foundation Grant	436	-	436
D Winton Travel Bursary	3,282	-	3,282
CMJA Endowment Trust	2,238	-	2,238
Training Development Fund	19,740	2,419	22,159
	<u>34,657</u>	<u>2,419</u>	<u>37,076</u>

Purposes of restricted funds

Scottish Executive	Money held in trust for the Latimer House Colloquium
Commonwealth Secretariat	Funds for the Gender Toolkit (£541) & Latimer House Toolkit (£2,392)
Commonwealth Foundation	For regional training purposes
D Winton Travel Bursary	To assist delegates in attending CMJA conferences
CMJA Endowment Fund	To update the Training Manual for Magistrates
Douglas Allan Training Development Fund	To fund training courses in Commonwealth countries

18 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total £
Net current assets	37,076	358,454	395,530
Total net assets at 30 April 2024	<u>37,076</u>	<u>358,454</u>	<u>395,530</u>

19 Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.