

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 2025**

**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 2025**

**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)
- \* Judge Richard Cogswell SC (Australia)
- \* His Hon. Chester Crooks (Jamaica)
- \* Sheriff Donald Corke (Scotland)
- \* His Hon. Felix Datsomar (Ghana)
- \* Judge N De Bandula Gunaratne (Sri Lanka) *appointed 13 December 2024*
- \* 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 (*appointed 1 May 2024 resigned 23 June 2025*)

##### **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 2025**

**STRUCTURE. GOVERNANCE AND MANAGEMENT**

The trustees present herewith their report and financial statements for the year ended 30 April 2025.

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 2025**

**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 2025**

**ANNUAL CONFERENCE 8-12 SEPTEMBER 2024**

The trustees are pleased to report that it held its Conference in 2024 in Kigali, Rwanda

The theme of the conference was "Environmental Justice". The trustees compiled an attractive programme with some excellent speakers from across the Commonwealth. A total of 312 delegates and 41 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.

**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 and has worked with the Commonwealth Secretariat in relation to their Military Justice Project.

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 Ghana, Kiribati, Kenya and the Maldives amongst others. The CMJA continues to work to ensure that judicial independence becomes a "right" of all citizens in Commonwealth countries.

It has also supported the judicial officers of the International Criminal Court targeted by sanctions by the USA.

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. 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.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2025**

It is a member of the UN-IRC NGO support group for the Independence of Judges and Lawyers.

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. In July 2024, the CMJA President and Director of Programmes were represented at the Conference on Judicial Well Being and were involved in the drafting of the Nauru Declaration on Judicial Well Being launched on 25 July 2024. The CMJA has also supported the UNODC and Nauru in the promotion of the International Day of Judicial Well-Being adopted by the United Nations General Assembly (UNGA) in March 2025.

The CMJA and the Standing International Forum on Commercial Courts (SIFoCC) based at the Judicial Office of England and Wales, organised a seminar for Gambia magistrates in January 2025 on the use of Artificial Intelligence in the Courts. The CMJA worked with SIFoCC in relation to the training of Judges for the newly formed Commercial Court which started operations in May 2025.

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 2025 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.

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 organised a Stakeholders training with the Judicial Office for the legal profession and prosecutors in January 2025 and continued to assist the Gambian Sentencing Guidelines Council in the development of an overarching guideline.

The Association produced two issues of the Commonwealth Judicial Journal in June and December 2023 and two issues of the Newsletter in August 2024 and March/April 2025 as well as two issues of the Gender Section Newsletter in August 2024 and February 2025. All these publications have now gone virtual.

The CMJA has also put together the reports on the 2024 Rwanda 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.

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.



**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

**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 2025 amounted in total to £278,898 compared with £373,614 in 2024. Income included educational conference income of £182,661 (2024: £269,123) and donation and subscription income of £88,766 (2024 £93,685). The charitable company expenditure in 2024 amounted to £235,754 compared with £281,580 in 2024.

The surplus from all operations for the year ended 30<sup>th</sup> April 2025 was £43,144 (2024: £92,032). The net assets of the charitable company amounted to £438,674 at 30<sup>th</sup> April 2025 (2024: £395,530).

**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 Cardiff Conference in 2023 as well as the successful Conference in Kigali, Rwanda in 2024, 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 Rwanda Conference held in September 2024 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 30<sup>th</sup> April 2026 - 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 work on the implementation of the Commonwealth (Latimer House) Principles. It will also continue to work with the Commonwealth Secretariat and UN Special Rapporteur on the Independence of Judges and Lawyers on other projects related to the independence of the judiciary.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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 Triennial Conference To Be Held In The Gambia From 21-26 September 2025 On The Theme: “***Innovations In Judicial Practice: Embracing Change For A Better Future***”

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 2024/25 and will continue with our attempts to encourage more to do so in 2025.

Strenuous attempts were made in 2024 to grow donation income. We will continue to explore several other fundraising options in 2025. 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.

The CMJA is also undertaking a review of its constitution with a view to modernising its organisation and reducing the number of trustees and directors of the Company in order to make the administration simpler and to ensure decision making is more effective.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

**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.

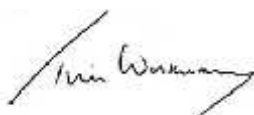
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 22 July 2025



.....  
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 2025 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 2025 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](http://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

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

22 July 2025

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 2025

	Note	Restricted Funds	Unrestricted Funds	2025 Total	2024 Total
		£	£	£	£
Income from:					
Donations & subscriptions	3	-	88,766	88,766	93,685
Charitable activities:					
Educational conference income	4	-	182,661	182,661	269,123
Other income	4	-	961	961	4,978
Investment income	5	-	6,510	6,510	5,828
Total income		<u>-</u>	<u>278,898</u>	<u>278,898</u>	<u>373,614</u>
Expenditure on:					
Raising funds	6	-	23,865	23,865	20,397
Charitable activities					
Educational conference expenditure	6	-	158,380	158,380	215,331
Other expenditure	6	-	53,509	53,509	45,852
Total expenditure		<u>-</u>	<u>235,754</u>	<u>235,754</u>	<u>281,580</u>
Net income/(expenditure) for the year		-	43,144	43,144	92,034
Reconciliation of funds					
Total funds at 1 May 2024		37,076	358,454	395,530	303,496
Total funds at 30 April 2025		<u>37,076</u>	<u>401,598</u>	<u>438,674</u>	<u>395,530</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 2025**

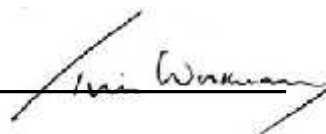
	Note	2025 £	2025 £	2024 £	2024 £
<b>CURRENT ASSETS</b>					
Stocks	13	3,076		3,076	
Debtors	14	29,659		17,919	
Cash at bank and in hand		532,310		477,446	
		<u>565,045</u>		<u>498,441</u>	
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	15	<u>125,829</u>		<u>102,911</u>	
<b>Net current assets</b>			<b>439,216</b>		<b>395,530</b>
<b>TOTAL NET ASSETS</b>			<u><b>439,216</b></u>		<u><b>395,530</b></u>
<b>FUNDS</b>					
Restricted Funds	16		<b>37,076</b>		<b>37,076</b>
Unrestricted Funds	16		<b>402,140</b>		<b>358,454</b>
<b>TOTAL FUNDS</b>			<u><b>439,216</b></u>		<u><b>395,530</b></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 22 July 2025.....

  
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Sheriff Andrew Normand CB  
**Director**  
**Company Registration No: 01942930**

  
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Mr Tim Workman CBE  
**Director**

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 2025

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 2025

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 2025

3 Income from donations and subscriptions

	<u>2025</u> <u>Restricted</u> <u>Fund</u> £	<u>2025</u> <u>Unrestricted</u> <u>Fund</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
Member subscriptions	-	86,515	86,515	68,100
Donations				
CMJA Endowment Trust	-	1,600	1,600	-
Michael Lambert Legacy	-	-	-	25,000
Others	-	651	651	585
	<u>-</u>	<u>88,766</u>	<u>88,766</u>	<u>93,685</u>

4 Income from charitable activities

	<u>2025</u> <u>Restricted</u> <u>Fund</u> £	<u>2025</u> <u>Unrestricted</u> <u>Fund</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
Educational conference income:				
Conference	-	182,661	182,661	269,123
	<u>-</u>	<u>182,661</u>	<u>182,661</u>	<u>269,123</u>
Other income				
Sale or memorabilia items	-	860	860	1,124
Douglas Allan Training Development Fund	-	-	-	-
Publications	-	101	101	225
Other training	-	-	-	1,210
	<u>-</u>	<u>961</u>	<u>961</u>	<u>2,559</u>

5 Investment income

	<u>2025</u> <u>Restricted</u> <u>Fund</u> £	<u>2025</u> <u>Unrestricted</u> <u>Fund</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
Bank interest	-	6,510	6,510	5,828
	<u>-</u>	<u>6,510</u>	<u>6,510</u>	<u>5,828</u>

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 APRIL 2025

6 Analysis of expenditure (prior year)

	Raising Funds £	Educational Conference Expenditure £	Other Expenditure £	Support Costs £	Governance Costs £	2025 Total £	2024 Total £
Direct costs	3,195	97,387	13,021	-	-	113,603	173,132
Support costs - staff	-	-	-	71,370	-	71,370	65,669
Governance costs	-	-	-	-	50,781	50,781	42,779
	3,195	97,387	13,021	71,370	50,781	235,754	281,580
	13,561	40,680	17,129	(71,370)	-	-	-
	7,109	20,313	23,359	-	(50,781)	-	-
Total expenditure 2025	23,865	158,380	53,509	-	-	235,754	-
Total expenditure 2024	20,397	215,331	45,852	-	-	-	281,580

Of the total expenditure, £235,754 was unrestricted (2024: £281,580) and £Nil was restricted (2024 £Nil).

6a 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)

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2025 £	2024 £
Operating lease rentals:		
Property	20,520	20,520
Bank interest received	6,510	5,828
Auditor's remuneration:		
Audit fees	6,000	5,200
Foreign exchange gains/(losses)	(2,124)	40

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 APRIL 2025

8 Analysis of staff costs

Staff costs were as follows:

	<u>2025</u> £	<u>2024</u> £
Salaries	67,133	61,656
Social Security Costs	2,463	2,253
Employer's contribution to defined benefit pension schemes	1,774	1,760
	<u>71,370</u>	<u>65,669</u>

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

	<u>2025</u> Number	<u>2024</u> Number
£60,001 to £70,000	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions of the key management personnel were £71,370 (2024: £65,669 ).

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

	<u>2025</u> Number	<u>2024</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 £90 (2024: £Nil).

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 2025 is £17,520 (2024 £17,520). The service charges commitment for 2025 is £3,000 (2024 £3,000 ).

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 2025

13 Stocks

	2025 £	2024 £
Memorabilia items	<u>2,534</u>	<u>3,076</u>

14 Debtors

	2025 £	2024 £
Educational conference expenses	<b>29,175</b>	17,120
Prepayments	<u>484</u>	<u>799</u>
	<u><b>29,659</b></u>	<u><b>17,919</b></u>

15 Creditors: Amounts falling due within one year

	2025 £	2024 £
Deferred income	70,871	66,163
Educational conference income	47,227	31,548
Accrued Expenses	7,731	5,200
	<u><b>125,829</b></u>	<u><b>102,911</b></u>

Deferred income

	2025 £	2024 £
Balance at the beginning of the year	66,163	71,250
Amount released to income in the year	(66,163)	(71,250)
Amount deferred in the year	<u>70,871</u>	<u>66,163</u>
Balance at the end of the year	<u><b>70,871</b></u>	<u><b>66,163</b></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 2025

16 Movement in funds

	Restricted Funds £	Unrestricted Funds £	Total £
At 30 April 2023	34,657	268,839	303,496
Net movement in Funds	<u>2,419</u>	<u>89,615</u>	<u>92,034</u>
At 30 April 2024	37,076	358,454	395,530
Net movement in Funds	<u>-</u>	<u>43,144</u>	<u>43,144</u>
At 30 April 2025	<u><u>37,076</u></u>	<u><u>401,598</u></u>	<u><u>438,674</u></u>

17 Restricted funds

	At 30th April 2024 £	Net Change 2024/25 £	At 30th April 2025 £
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	<u>22,159</u>	<u>-</u>	<u>22,159</u>
	<u><u>37,076</u></u>	<u><u>-</u></u>	<u><u>37,076</u></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	<u>37,076</u>	<u>401,598</u>	<u>438,674</u>
Total net assets at 30 April 2025	<u><u>37,076</u></u>	<u><u>401,598</u></u>	<u><u>438,674</u></u>

19 Related party transactions

There are no related party transactions to disclose for 2025 (2024: none).  
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.