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THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH JUNE 2000

NEUHOFF & CO
CHARTERED ACCOUNTANTS



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THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

MEMBERS OF THE COUNCIL:

Sir Henry Brooke (Chairman)
Elizabeth Hill (Vice-Chairman)
Anthony Pearson (Vice-Chairman)
John Hickman (Treasurer)
Kathy Biggar MBE
Yolande Burgin JP
Robert Colover
David Downes
Peter Francis
Robert Hale
John Harding
Davinder Lachhar
Rod Morgan
Elaine Player
Rosemary Thomson CBE
John Wates
Paul Whitehouse
Martin Wright

**DIRECTOR and
COMPANY SECRETARY:**

Una Padel

REGISTERED OFFICE:

King's College London
8th Floor
75-79 York Road
London
SE1 7AW

REGISTERED NUMBER:

496821 (England and Wales)

REGISTERED CHARITY NUMBER:

251588

BANKERS:

Barclays Bank plc
Barclays Business Centre
1 North End
Croydon
CR9 1RN

CAFCASH Limited
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS:

Bates Wells and Braithwaite
Cheapside House
138 Cheapside
London
EC2V 6BB

AUDITORS:

Neuhoff & Co
Chartered Accountants
Crown House
225 Kensington High Street
London
W8 6SA

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2000

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1.

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)
REPORT OF THE MEMBERS OF THE COUNCIL

FOR THE YEAR ENDED 30TH JUNE 2000

The Members of the Council present their annual report together with the financial statements for the year ended 30th June 2000.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review continued to be that of following its objects, namely, promoting the exchange of knowledge, experience and understanding of criminal justice matters among interested individuals and agencies.

REVIEW OF BUSINESS

Following the passing of a Special Resolution proposed at the AGM on 17 November 1999, the name of the company was changed to 'The Centre for Crime and Justice Studies (ISTD'.

A summary of the results for the year is given on page 3 of the financial statements.

The Members of the Council consider the state of affairs to be satisfactory. The published annual report for the year contains detailed information of the full extent of the activities of the charity during the year.

MEMBERS OF THE COUNCIL

The Members of the Council in office during the year were as follows:

Sir Henry Brooke
Stanley Prashker (Resigned November 1999)
Elizabeth Hill
John Hickman
Kathy Biggar MBE
Yolande Burgin JP
Robert Colover
David Downes
Peter Francis
Robert Hale
John Harding
Davinder Lachhar (Appointed November 1999)
Rod Morgan (Appointed November 1999)
Anthony Pearson
Elaine Player
Sultana Saeed (Resigned November 1999)
Rosemary Thomson CBE
John Wates
Paul Whitehouse
Martin Wright

AUDITORS

The auditors, Neuhoff & Co, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

This report was approved by the Members of the Council on 19th September 2000 and signed on their behalf.

U. Padel
Secretary

STATEMENT OF RESPONSIBILITIES OF DIRECTORS (MEMBERS OF THE COUNCIL)

The directors are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE AUDITORS TO THE MEMBERS OF
THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

We have audited the financial statements on pages 4 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of the Members of the Council and Auditors

As described on page 2 the Members of the Council are responsible for the preparation of financial statements. It is our responsibility to form an opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Members of the Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the charitable company's state of affairs as at 30th June 2000 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985.

Neuhoff G

NEUHOFF & CO
Chartered Accountants and
Registered Auditors

Crown House
225 Kensington High Street
London
W8 6SA

.19. September 2000

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2000

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 30th June 2000 £	Total Funds 30th June 1999 £
Incoming resources					
Membership subscriptions		22,567	-	22,567	20,530
Grants and donations	1	15,697	61,321	77,018	57,186
Profit share - BJC	1	53,948	-	53,948	51,642
Conferences visits etc		58,158	-	58,158	32,541
Publications		17,448	-	17,448	22,069
Research & consultancy fees		61,622	-	61,622	23,470
Interest received		6,295	-	6,295	6,519
Total incoming resources		235,735	61,321	297,056	213,957
Resources expended					
Direct charitable expenditure					
Conferences visits etc		77,794	9,250	87,044	36,760
Publications		42,489	2,264	44,753	32,291
Research and development		57,255	27,900	85,155	50,564
Information		8,663	19,677	28,340	22,654
		186,201	59,091	245,292	142,269
Other expenditure					
Fundraising		3,141	-	3,141	4,727
Administration		41,726	-	41,726	60,089
		44,867	-	44,867	64,816
Total resources used	2	231,068	59,091	290,159	207,085
Net incoming resources for the year		4,667	2,230	6,897	6,872
Balances brought forward at 1st July 1999	1	115,782	11,130	126,912	120,040
Balances carried forward at 30th June 2000		120,449	13,360	133,809	126,912

There were no recognised gains or losses for 1999 or 2000 other than those included in the Statement of Financial Activities.

The notes on pages 6 to 9 form part of these financial statements.

BALANCE SHEET AS AT 30TH JUNE 2000

The financial statements were approved by the directors (Members of the Council) on 19th September 2000 and signed on their behalf.

Henry Brooke)
 Henry Brooke)
 John Hickman)
 John Hickman)
 Members
 of the
 Council

The notes on pages 6 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2000

1. ACCOUNTING POLICIES

The charity is a company limited by guarantee (No. 496821), and a charity registered by the Charity Commissioners (No. 251588). The financial statements have been prepared in accordance with applicable Accounting Standards and Statements of Recommended Practice.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and include the results of the charity's operations which are described in the Report of the Members of the Council and all of which are continuing.

Stocks

These consist of publications for sale and are valued at the lower of cost and net realisable value.

Tangible Fixed Assets

Depreciation of office and computer equipment is provided at a rate of 25% per annum on a reducing balance basis.

Profit Share - B J C

Consequent upon a new contract being agreed with the publishers of the British Journal of Criminology, the profit share received by the Centre in its accounting year to 30th June 1999 represented the share of the whole Volume (Calendar) year 1998 and an interim payment in respect of the Volume year 1999. The profit share received in the accounting year to 30th June 2000 represented the final payment in respect of the Volume year 1999 and an interim payment in respect of the Volume year 2000. The final payment for Volume year 1999 included an exceptionally high income from the sale of secondary rights which is unlikely to continue.

Grants and Donations

These comprise amounts receivable during the year and represent sums received from charitable trusts, Government departments, companies and individuals.

Expenditure Allocation

The allocation of staff costs and office overheads has been made on the basis of time spent on the principal operational functions of the charity.

Value added tax

Where applicable, recoverable VAT has been deducted in arriving at costs.

Cash Flow Statement

The charity has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2000

2. ANALYSIS OF RESOURCES USED

	Conferences Visits etc £	P'blns £	Research & Devel- opment £	Inf'n £	Fundraising & Adminis- tration £	2000 £	1999 £
Direct costs	48,055	20,927	2,440	182	694	72,298	55,304
Staff costs	34,923	21,342	73,727	25,222	38,805	194,019	134,433
Other costs	3,674	2,245	8,161	2,653	4,082	20,815	14,555
Amounts written off fixed assets	392	239	827	283	436	2,177	2,043
Audit fees	-	-	-	-	850	850	750
	<u>87,044</u>	<u>44,753</u>	<u>85,155</u>	<u>28,340</u>	<u>44,867</u>	<u>290,159</u>	<u>207,085</u>

3. STAFF COSTS

	2000 £	1999 £
Salaries and Employers National Insurance	182,597	129,185
Other pension costs	8,553	3,080
Recruitment training and volunteers' expenses	2,869	2,168
	<u>194,019</u>	<u>134,433</u>
 The average weekly number of employees - (full-time equivalent), during the year was as follows:	 <u>7.0</u>	 <u>7.0</u>

Members of the Council are unpaid.

Expenses reimbursed to Members of the
Council during the year were £197 (1999 £26).

4. TAXATION

The company has no liability to Corporation Tax for the year ended
30th June 2000 due to its exempt status as a Registered Charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2000

5. TANGIBLE FIXED ASSETS

	<u>Computer Equipment</u>	<u>Office Equipment</u>	<u>TOTAL</u>
COST	£	£	£
At 1st July 1999	11,668	2,794	14,462
Additions	1,617	960	2,577
At 30th June 2000	13,285	3,754	17,039
DEPRECIATION			
At 1st July 1999	6,338	1,993	8,331
Charge for year	1,737	440	2,177
At 30th June 2000	8,075	2,433	10,508
NET BOOK VALUE			
At 30th June 2000	5,210	1,321	6,531
At 30th June 1999	5,330	801	6,131

6. DEBTORS

	<u>2000</u>	<u>1999</u>
	£	£
Due within one year:		
Debtors	24,712	4,448
Tax recoverable	299	298
Grants receivable	15,700	-
Prepayments	1,655	-
	42,366	4,746

7. CREDITORS: Amounts falling due within one year

	<u>2000</u>	<u>1999</u>
	£	£
Creditors - suppliers	1,205	4,262
Social Security and other taxes	5,981	4,901
Accruals	7,739	8,762
Receipts in advance	12,975	-
	27,900	17,925

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2000

8. LIABILITY OF MEMBERS

The liability of members is limited by guarantee not exceeding £1 each.

9. UNRESTRICTED FUNDS

The Institute's programme requires planning for at least a year ahead. Therefore, the charity aims to maintain its unrestricted funds at a level which is sufficient to honour its contractual obligations relating to staff, overhead and publishing commitments. The amount of these funds excludes the cost of specifically funded research and makes allowance for continuing income from subscriptions and BJC profit share.

Designated Funds

	Balance as at 1.7.99 £	Increases £	Decreases £	Balance as at 30.6.00 £
Transfer from general funds				
BJC Prize	500	-	250	250
JC Freeman Memorial Prizes	1,767	-	200	1,567
	<u>2,267</u>	<u>-</u>	<u>450</u>	<u>1,817</u>

10. RESTRICTED FUNDS

	Balance as at 1.7.99 £	Increases £	Decreases £	Balance as at 30.6.00 £
Conference / Lecture grants	-	9,250	9,250	-
Research grant	-	14,000	2,900	11,100
Research director	10,000	15,000	25,000	-
Publications grant	-	3,394	2,264	1,130
Information Service grant	1,130	19,677	19,677	1,130
	<u>11,130</u>	<u>61,321</u>	<u>59,091</u>	<u>13,360</u>

THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISTD)YEAR ENDED 30TH JUNE 2000SCHEDULE OF DONATIONS RECEIVED

	Unrestricted £	Restricted £	Total £
The Home Office	-	19,000	19,000
The Esmee Fairbairn Charitable Trust	-	15,000	15,000
The Wates Foundation	10,000	-	10,000
The Worshipful Company of Weavers	-	6,000	6,000
The National Lottery Charities Board	-	17,071	17,071
The Noel Buxton Trust	2,500	-	2,500
The Drapers' Charitable Fund	-	3,550	3,550
Others	3,197	700	3,897
	<u>15,697</u>	<u>61,321</u>	<u>77,018</u>