

The Centre for Crime and Justice Studies (ISTD)

**(A charitable company limited by guarantee)
Company Number 496821 (England & Wales)
Charity Number 251588**

**Financial Statements for the
Year Ended 30 June 2001**

**Neuhoff & Co
Chartered Accountants**



The Centre for Crime and Justice Studies (ISTD)

Members of the Council:

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

Director and Company Secretary:

Una Padel

Registered Office:

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

Company Registration Number:

496821 (England and Wales)

Charity Registration 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 30 June 2001

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The Centre for Crime and Justice Studies (ISTD)

Report of the Members of the Council For the Year Ended 30 June 2001

The Members of the Council present their annual report together with the financial statements for the year ended 30 June 2001.

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 4 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	
Elizabeth Hill	
Paul Campayne	(Appointed November 2000)
John Hickman	(Resigned November 2000)
Paul Bebbington	(Co-opted March 2001)
Kathy Biggar MBE	
Yolande Burgin JP	
Robert Colover	
David Downes	
Peter Francis	
Robert Hale	(Resigned November 2000)
John Harding	
Davinder Lachhar	
Anthony Pearson	
Elaine Player	
Sir Graham Smith	(Co-opted March 2001)
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 18 September 2001 and signed on their behalf.



**U Padel
Secretary**

The Centre for Crime and Justice Studies (ISTD)

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 then apply them consistently;
- make judgments 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 in accordance 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 judgments 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 state of the company's affairs at 30 June 2001 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 & Co

**Neuhoff & Co
Chartered Accountants
Registered Auditors**

**Crown House
225 Kensington High Street
London
W8 6SA**

18. September 2001

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2001 (Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2001	Total Funds 30 June 2000
	Note	£	£	£	£
Incoming resources					
Membership subscriptions		20,817	-	20,817	22,567
Grants and donations	1	3,109	31,615	34,724	77,018
Profit share - BJC	1	55,761	-	55,761	53,948
Conferences visits etc		43,338	14,000	57,338	58,158
Publications		13,960	-	13,960	17,448
Research & consultancy fees		46,172	-	46,172	61,622
Interest received		4,247	-	4,247	6,295
Total incoming resources		<u>187,404</u>	<u>45,615</u>	<u>233,019</u>	<u>297,056</u>
Resources expended					
Direct charitable expenditure					
Conference visits etc		50,463	14,000	64,463	87,044
Publications		34,629	15,012	49,641	44,753
Research and development		77,101	11,100	88,201	85,155
Information		7,040	15,013	22,053	28,340
		<u>169,233</u>	<u>55,125</u>	<u>224,358</u>	<u>245,292</u>
Other expenditure					
Fundraising		-	742	742	3,141
Administration		49,894	-	49,894	41,726
		<u>49,894</u>	<u>742</u>	<u>50,636</u>	<u>44,867</u>
Total resources used	2	219,127	55,867	274,994	290,159
Net (outgoing)/ incoming resources for the year		<u>(31,723)</u>	<u>(10,252)</u>	<u>(41,975)</u>	<u>6,897</u>
Balances brought forward at 1 July 2000	1	120,449	13,360	133,809	126,912
Balances carried forward at 30 June 2001		<u>88,726</u>	<u>3,108</u>	<u>91,834</u>	<u>133,809</u>

There were no recognised gains or losses for 2000 or 2001 other than those included in the Statement of Financial Activities.

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

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2001

	Note	<u>2001</u>		<u>2000</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	5		4,899		6,531
Current Assets					
Stocks	1	750		750	
Debtors	6	15,437		42,366	
Bank Deposit Accounts		91,170		110,371	
Bank Current Account		<u>9,703</u>		<u>1,691</u>	
		117,060		155,178	
Creditors: amounts falling due within one year	7	<u>30,125</u>		<u>27,900</u>	
Net Current Assets			86,935		127,278
Total Net Assets			<u>91,834</u>		<u>133,809</u>
Funds					
Unrestricted Funds					
General		86,909		118,632	
Designated	9	<u>1,817</u>		<u>1,817</u>	
			88,726		120,449
Restricted Funds	10		<u>3,108</u>		<u>13,360</u>
			<u>91,834</u>		<u>133,809</u>

The financial statements were approved by the directors (Members of the Council) on 18 September 2001 and signed on their behalf.


Henry Brooke


Paul Campayne

)
Members of the Council
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The notes on pages 6 to 9 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2001

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

The Centre receives a profit share from the publishers of the British Journal of Criminology under the terms of a 5 year contract commencing in 1999. The publishers account to the Centre on a Volume Year (i.e. calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2000 year and an on-account payment for the subsequent Volume 2001 year.

In recent years the total profit share has been increased by income from the sale of secondary rights. However, there is no certainty that these levels of rights income can be maintained.

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.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2001

2. Analysis of Resources Used

	Conferences Visits etc £	Public- ations £	Research & Develop- ment £	Inform- ation £	Fundraising & Adminis- tration £	2001 £	2000 £
Direct costs	33,237	19,660	995	-	-	53,892	72,298
Staff costs	27,789	26,773	77,752	19,661	41,785	193,760	194,019
Other costs	3,143	3,029	8,797	2,225	7,516	24,710	20,815
Amounts written off fixed assets	294	179	657	167	335	1,632	2,177
Audit fees	-	-	-	-	1,000	1,000	850
	<u>64,463</u>	<u>49,641</u>	<u>88,201</u>	<u>22,053</u>	<u>50,636</u>	<u>274,994</u>	<u>290,159</u>

3. Staff Costs

	2001 £	2000 £
Salaries and Employers National Insurance	185,318	182,597
Other pension costs	5,766	8,553
Recruitment training and volunteers' expenses	<u>2,676</u>	<u>2,869</u>
	<u>193,760</u>	<u>194,019</u>

The average weekly number of employers -
(full-time equivalent), during the year
was as follows:

	<u>7.0</u>	<u>7.0</u>
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Members of the Council are unpaid.

Expenses reimbursed to Members of the Council
during the year were £166 (2000 £197).

4. Taxation

The company has no liability to Corporation Tax for the year ended 30 June 2001 due to its
exempt status as a Registered Charity.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2001

5. Tangible Fixed Assets

	Computer Equipment	Office Equipment	Total
Cost	£	£	£
At 1 July 2000	13,285	3,754	17,039
Additions	-	-	-
At 30 June 2001	<u>13,285</u>	<u>3,754</u>	<u>17,039</u>
Depreciation			
At 1 July 2000	8,075	2,433	10,508
Charge for year	1,302	330	1,632
At 30 June 2001	<u>9,377</u>	<u>2,763</u>	<u>12,140</u>
Net Book Value			
At 30 June 2001	<u>3,908</u>	<u>991</u>	<u>4,899</u>
At 30 June 2000	<u>5,210</u>	<u>1,321</u>	<u>6,531</u>

6. Debtors

	2001 £	2000 £
Due Within One Year:		
Debtors	12,921	24,712
Tax recoverable	484	299
Grants receivable	-	15,700
Prepayments	<u>2,032</u>	<u>1,655</u>
	<u>15,437</u>	<u>42,366</u>

7. Creditors - Amounts falling due within one year

	2001 £	2000 £
Creditors - suppliers	3,922	1,205
Social Security and other taxes	14,025	5,981
Sundry Creditors and accruals	7,628	7,739
Receipts in advance	<u>4,550</u>	<u>12,975</u>
	<u>30,125</u>	<u>27,900</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2001

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 July 2000 £	Increases £	Decreases £	Balance as at 30 June 2001 £
Transfer from general funds				
BJC Prize	250	-	-	250
JC Freeman Memorial Prizes	1,567	-	-	1,567
	<u>1,817</u>	<u>-</u>	<u>-</u>	<u>1,817</u>

10. Restricted Funds

	Balance as at 1 July 2000 £	Increases £	Decreases £	Balance as at 30 June 2001 £
Research grant	11,100	-	(11,100)	-
Communications grant	1,130	13,882	(15,012)	-
Information Service grant	1,130	13,883	(15,013)	-
Fundraising grants	-	3,850	(742)	3,108
Conference Sponsorship: Premier Prison Services Ltd	-	5,000	(5,000)	-
HM Prison Service	-	9,000	(9,000)	-
	<u>13,360</u>	<u>45,615</u>	<u>(55,867)</u>	<u>3,108</u>

The Centre for Crime and Justice Studies (ISTD)**Year Ended 30 June 2001****Schedule of Grants and Donations Received**

	Unrestricted £	Restricted £	Total £
The National Lottery Charities Board	-	27,765	27,765
Charities Aid Foundation	-	3,250	3,250
Others	3,109	600	3,709
	<u>3,109</u>	<u>31,615</u>	<u>34,724</u>