

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 2002**



**Neuhoff & Co
Chartered Accountants**

The Centre for Crime and Justice Studies (ISTD)

Members of the Council:

Anthony Pearson CBE (Chairman)

Elizabeth Hill (Vice-Chairman)

Paul Campayne (Treasurer)

Rob Allen

Paul Bebbington

Kathy Biggar MBE

Yolande Burgin JP

Robert Colover

David Downes

Peter Francis

John Harding CBE

Marion Janner

Davinder Lachhar

Rod Morgan

Elaine Player

Crispian Strachan QPM

John Wates

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

1/33 Rutland Gate

London SW7 1PD

The Centre for Crime and Justice Studies (ISTD)

Financial Statements for the Year Ended 30 June 2002

Contents

Page(s)

1	Report of the Members of the Council
2	Statement of Responsibilities of the Directors (Members of the Council)
3	Report of the Auditors
4	Statement of Financial Activities (Incorporating the Income and Expenditure Account)
5	Balance Sheet
6 to 9	Notes to the Financial Statements

The Centre for Crime and Justice Studies (ISTD)
Report of the Members of the Council
For the Year Ended 30 June 2002

The members of the Council present their annual report together with the financial statements for the year ended 30 June 2002.

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

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.

The Members of the Council have approved a Reserves Policy which aims to ultimately designate a sum from the charity's general reserves as is equivalent to six months overhead expenditure. Reserves are held because the Centre is dependent upon charitable funding which can be subject to significant fluctuation and the Trustees are mindful of their financial commitments, particularly to staff. As at 30 June 2002 the level of these designated reserves was £70,000.

Members of the Council

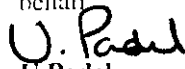
The Members of the Council in office during the year were as follows:

Sir Henry Brooke	(Resigned November 2001)
Anthony Pearson CBE	
Elizabeth Hill	
Paul Campayne	
Rob Allen	(Co-opted March 2002)
Paul Bebbington	
Kathy Biggar MBE	
Yolande Burgin JP	
Robert Colover	
David Downes	
Peter Francis	
John Harding CBE	
Marion Janner	(Co-opted March 2002)
Davinder Lachhar	
Elaine Player	
Sir Graham Smith CBE	(Resigned March 2002)
Crispian Strachan QPM	(Co-opted January 2002)
Rosemary Thomson CBE	
John Wates	
Paul Whitehouse QPM	(Resigned June 2002)
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 10 September 2002 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 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 2002 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

1/33 Rutland Gate
London
SW7 1PD

10 September 2002

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2002 (Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2002	Total Funds 30 June 2001
	Note	£	£	£	£
Incoming resources					
Membership subscriptions		24,727	-	24,727	20,817
Grants and donations	1	11,740	53,987	65,727	34,724
Profit share - BJC	1	55,985	-	55,985	55,761
Conferences visits etc		61,220	-	61,220	57,338
Other events		1,964	-	1,964	-
Publications		10,432	-	10,432	13,960
Research & consultancy fees		71,401	-	71,401	46,172
Interest received		2,460	-	2,460	4,247
Total incoming resources		<u>239,929</u>	<u>53,987</u>	<u>293,916</u>	<u>233,019</u>
Resources expended					
Direct charitable expenditure					
Conference visits etc		72,486	4,050	76,536	64,463
Publications		40,303	10,619	50,922	49,641
Research and development		71,852	7,810	79,662	88,201
Information		20,475	11,618	32,093	22,053
		<u>205,116</u>	<u>34,097</u>	<u>239,213</u>	<u>224,358</u>
Other expenditure					
Cost of generating funds		4,737	13,980	18,717	742
Management and administration		38,688	1,100	39,788	49,894
		<u>43,425</u>	<u>15,080</u>	<u>58,505</u>	<u>50,636</u>
Total resources expended	2	<u>248,541</u>	<u>49,177</u>	<u>297,717</u>	<u>274,994</u>
Net (outgoing)/ incoming resources for the year		(8,612)	4,810	(3,802)	(41,975)
Balances brought forward at 1 July 2001	1	88,654	3,180	91,834	133,809
Balances carried forward at 30 June 2002		<u>80,042</u>	<u>7,990</u>	<u>88,032</u>	<u>91,834</u>

There were no recognised gains or losses for 2001 or 2002 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 2002

	Note	2002		2001	
		£	£	£	£
Fixed Assets					
Tangible Assets	5		5,170		4,899
Current Assets					
Stocks	1	750		750	
Debtors	6	19,485		15,437	
Bank Deposit Accounts		75,788		91,170	
Bank Current Account		<u>13,226</u>		<u>9,703</u>	
		109,249		117,060	
Creditors: amounts falling due within one year	7	<u>26,387</u>		<u>30,125</u>	
Net Current Assets			82,862		86,935
Total Net Assets			<u>88,032</u>		<u>91,834</u>
Funds					
Unrestricted Funds					
General		10,042		86,909	
Designated	9	<u>70,000</u>		<u>1,817</u>	
			80,042		88,726
Restricted Funds	10		<u>7,990</u>		<u>3,108</u>
			<u>88,032</u>		<u>91,834</u>

The financial statements were approved by the directors (Members of the Council) on 10 September 2002 and signed on their behalf.

Anthony Pearson

A. Pearson

Members of the Council

Paul Campayne

P. Campayne

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 2002

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 the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2000) issued in October 2000, applicable Accounting Standards and the Companies Act 1985.

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 comprise publications for sale valued at the lower 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 under its ownership rights of the British Journal of Criminology. The publishers account to the Centre on a Volume Year (I.e calendar year) basis. Therefore, the profit share accounted for in these financial statements represents a final payment for the Volume 2001 year and an on-account payment for the subsequent Volume 2002 year.

Grants and Donations

These comprise amounts receivable during the year and represent sums received from charitable trust, 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 2002

2. Analysis of Resources Used

	Conferences Visits etc £	Public- ations £	Research & Develop- ment £	Inform- ation £	Fundraising & Adminis- tration £	2002 £	2001 £
Direct costs	28,105	20,612	1,399	323	4,737	55,176	53,892
Staff costs	44,389	27,783	71,733	29,121	46,786	219,812	193,760
Other costs	4,042	2,527	6,530	2,649	4,259	20,007	24,710
Amounts written off fixed assets	-	-	-	-	1,723	1,723	1,632
Audit fees					1,000	1,000	1,000
	<u>76,536</u>	<u>50,922</u>	<u>79,662</u>	<u>32,093</u>	<u>58,505</u>	<u>297,718</u>	<u>274,994</u>

3. Staff Costs

	2002 £	2001 £
Salaries and Employers National Insurance	211,437	185,318
Other pension costs	5,751	5,766
Recruitment training and volunteers' expenses	<u>2,624</u>	<u>2,676</u>
	<u>219,812</u>	<u>193,760</u>

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

	<u>8.0</u>	<u>7.0</u>
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No employee received remuneration of more than £50,000.

Members of the Council are unpaid.

Expenses reimbursed to Members of the Council
during the year were £450 (2001 £166) .

4. Taxation

The company has no liability to Corporation Tax for the year ended 30 June 2002 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 2002

8. Liability of members

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

9. Unrestricted funds

See also Statement of Reserves Policy on page 1 (Trustees Report).

The Centre'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 2001 £	Increases £	Decreases £	Balance as at 30 June 2002 £
Appropriation from general fund				
Overhead reserve	0	70,000	0.00	70.00
BJC Prize	250	-	250	-
JC Freeman Memorial Prizes	1,567	-	1,567	-
	<u>1,817</u>	<u>-</u>	<u>1,817</u>	<u>70,000</u>

10. Restricted Funds

	Balance as at 1 July 2001 £	Increases £	Decreases £	Balance as at 30 June 2002 £
Research grants	-	15,800	7,810	7,990
Communications grant	-	10,619	10,619	-
Information Service grant	-	11,618	11,618	-
Fundraising grants	3,108	11,900	15,008	-
Conference grants	-	4,050	4,050	-
	<u>3,108</u>	<u>53,987</u>	<u>49,105</u>	<u>7,990</u>