

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 2011**

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The Centre for Crime and Justice Studies (ISTD)

Members of the Council:	Elizabeth Hill (Chair) Professor Elaine Player (Vice-Chair) Dr Sian Thornthwaite JP (Treasurer) Professor Paul Bebbington Professor Lee Bridges (appointed January 2011) Robert Colover Peter Francis Helen Rinaldi (resigned January 2011) His Honour John Samuels QC Helen Shaw
Company Secretary:	Richard Garside
Registered Office:	2 Langley Lane Vauxhall London SW8 1GB
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 Scandinavian House 2-6 Cannon Street London EC4M 6YH
Auditors:	haysmacintyre Fairfax House 15 Fulwood Place London WC1V 6AY

The Centre for Crime and Justice Studies (ISTD)
Financial Statements for the Year Ended 30 June 2011

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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 2011

Our Mission

The Centre for Crime and Justice Studies is an independent public interest charity that engages with the worlds of research and policy, practice and campaigning. Our mission is to inspire enduring change by promoting understanding of social harm, the centrality of social justice and the limits of criminal justice. We do this through publications, events, media interventions, our website and our extended networks of members, supporters and contacts nationally and internationally. Our vision is of a society in which everyone benefits from equality, safety, social and economic security.

Our principles

Our activities are underpinned by the following four principles

Independence We are resolutely committed to safeguarding our critical independence. Our work will not be undermined by governmental, party-political, commercial or other vested interests.

Honesty We strive to base our work on trustworthy evidence, presented honestly and authoritatively.

Quality We pride ourselves on producing high-quality work of clarity, relevance and rigour, which is accessible to a range of audiences.

Justice Everything that we do is based on a commitment to social justice and to challenging disadvantage, discrimination and inequality.

Ensuring our work delivers our vision, mission and values

The Centre has a three-year strategic plan cycle (July 2010 – June 2013) underpinned by regular review and planning meetings focused on outcomes. This planning process reviews and renews the strategic focus of the Centre. In 2011-12, the Centre will review the first two years of its strategic plan and establish the framework for the July 2013-June 2016 cycle.

The focus of our work July 2010 – June 2013

The current strategic plan sets out the Centre's focus for this period, with four key programme areas.

Social harm: By social harm we mean those harms, whether the result of individual, corporate, state or other action, intended or unintended, that are socially mediated.

Criminal justice: We are committed to developing projects that engage critically with a range of criminal justice agencies, policies and developments.

Individuals and institutions: A cross-cutting theme that engages with the experience of individuals in relation to the wider institutional settings that affect their lives.

Knowledge and networks: A second cross-cutting theme focused on the development of the Centre's intelligence gathering and capacity to communicate and network through a variety of formats and technologies.

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2011

In addition, to the Centre will encompass those projects of strategic interest to the organisation that fall outside the four programme areas. The Independent Scientific Committee on Drugs, which the Centre hosts, is one such project.

How our activities deliver the public benefit

All our activities focus on promoting an evidence-based understanding of social harm, the centrality of social justice and the limits of criminal justice, for the public benefit, to policy makers, academics and the public.

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Our projects, publications, events outputs in 2010-11

Purchase of new offices and celebration of 80th Anniversary Year

July 2010 to June 2011 was a big year in the development of the Centre, marking both the start of its 80th anniversary year and the purchase of new premises.

In the summer of 2010, the Centre moved into the top two floors of 2 Langley Lane SW8 1GB. During the year, the building was purchased by the Centre to provide a base for future development and longer-term security.

During this year, the Centre also held two successful events that focused on our 80th Anniversary.

On 20 January 2011, the Centre's annual event 'Utopia or Dystopia? Living in hope not fear' marked the start of our 80th Anniversary celebrations. Baroness Vivien Stern, Professor David Nutt, Professor Vincenzo Ruggiero and Professor Rod Morgan, along with audience members, shared their hopes and fears. At the event, this year's John Freeman prize was awarded to Rema Patel for her research project dissertation 'Through the Revolving Door' and the Radzinowicz Memorial Prize was awarded to Staci Strobl for her article 'Policing Housemaids: the criminalization of domestic workers in Bahrain' (British Journal of Criminology Vol 49, No 2).

We celebrated our 80th anniversary and new home with an office warming party held at Langley Lane on 7 April. CCJS members, trustees and supporters of the Centre were invited to drop by to see our new premises and meet staff.

Criminal Justice Spending Briefs

During the year, the Centre completed the publication of a series of detailed briefings on criminal justice spending in England and Wales over the previous decade. Released as a series of three publications, this project explored spending and workload in prisons and probation, policing and the courts. In May 2010, we published the first in the series, 'Police expenditure 1999 – 2009' by Helen Mills, Arianna Silvestri and Dr Roger Grimshaw. Two further briefings, one on prisons and probation and the other on courts, were published in July and September 2010. 'Prison and probation expenditure, 1999-2009' provided a detailed examination of prison and probation costs and 'Magistrates' courts' and Crown Court expenditure 1999-2009' focused on the rises in spending on the courts in the past ten years and the difficult choices these pose for the coalition Government.

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2011

Lessons for the Coalition: End of term report on New Labour's criminal justice

In January 2011, we published 'Lessons for the Coalition: an end of term report on New Labour and criminal justice'. This publication examined achievements and failures in key areas of the adult justice system in England and Wales. A series of expert contributors provided an independent assessment of what the New Labour project meant for people coming into contact with the criminal justice system, for those administering it and for society at large.

Reform sector strategies

In April 2011, CCJS held an event to share the findings from the first stage of its 'Reform sector strategies' project. This project sought to generate a forward-looking dialogue about the development of coherent and credible approaches to tackle penal expansion. It aims to think through the challenge of reducing the prison population in the longer term. The agenda for the event included the failure of community sentences to reduce demands for prison and why this cannot be explained simply because of poor implementation, and the wider challenges of devising penal reform strategies in a time of penal excess.

The Independent Scientific Committee on Drugs

Independent Scientific Committee on Drugs (ISCD) is establishing itself as a trusted source of information on drug science for the press, professionals and the public. In November 2010, an international summit launched the first piece of work by the ISCD - *Drug harms in the UK: a multi-criteria decision analysis*, which was published in the *Lancet*. This attracted global publicity and a huge response from professionals, academics and the general public. The ISCD is now working on launching its own journal.

Stand alone events and Publications in 2010-11

Doing justice locally? The Liverpool Community Justice Centre

In February 2011, the Centre published its report about the Liverpool Community Justice Centre, the first and most ambitious site for community justice in England and Wales. This work, based on interviews with Justice Centre staff, defendants and members of the local community, as well as analysis of sentencing data, considers the extent to which innovation has occurred at the Liverpool Centre.

Criminal justice under the coalition Speakers at an invitation only seminar event, who included Professor Eugene McLaughlin, Professor Rod Morgan and Professor Lee Bridges, focused on thinking critically about the Coalition Government's approach to criminal justice processes. This was a stimulating day with the December issue of CJM, the Centre's quarterly publication, included published papers drawn from the seminar.

National statistician's review of crime statistics

The Home Secretary has invited the National Statistician to conduct an independent review of crime statistics with the aim of increasing public confidence in these statistics. Professor Tim Hope submitted a response in collaboration with and on behalf of the Centre in April 2011.

Projects currently in development

During the course of this year we initiated, or continued to work on, a number of projects that are still in progress. These include:

Criminal justice policy review Funded by the Hadley Trust, this four-year project will provide an annual assessment of criminal justice developments under the new Government. The first annual report, covering the period June 2010 to May 2011, is scheduled for publication in early 2012.

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2011

Housing support Funded by the Mann Group, and in partnership with the Stepping Stones Trust, this project will review the effectiveness of community-based housing and resettlement support for individuals convicted of sexual offences

Two briefings for the Transition to Adulthood Alliance (T2A), supported by the Barrow Cadbury Trust The first briefing, 'Young adults in transition the local picture in national context', examines the contrasting life experiences and life outcome of young adults in different parts of the United Kingdom. The second briefing will look in detail at the experiences of young adults in the three T2A pilot areas and will draw policy conclusions. It is expected that the briefings from this project will be published in 2011.

My story With funding from the Paul Hamlyn Foundation, this project is exploring the personal biographies and histories of individuals who as young people were convicted of serious, violent offences, through a series of one-to-one interviews and discussions with these individuals. This project is based on the simple premise that personal stories are one of the most powerful means by which the seemingly incomprehensible can be rendered understandable. The project is due to be completed during 2011.

Works for Freedom This online resource supports empowering practice that helps anyone targeted by the criminal justice system, focusing on a broader range of needs-based rather than punitive interventions. Launched in September 2010, it has received further funding support to continue its development for another three years.

The Centre's regular publications

The British Journal of Criminology

The Journal is published bi-monthly from January and details of contents can be found on the Oxford University Press website at bjc.oxfordjournals.org/

Criminal Justice Matters

The Centre publishes four issues of cjm each year. In 2010, it was agreed to increase open access to the magazine by making editorials free to view on the Informaworld website. The four issues published in 2010-11 were

81 Pre-crime	September 2010
82 Violence of the British State	December 2010
83 Myths and criminal justice	March 2011
84 Drugs	June 2011

Monthly Bulletin

The Centre also publishes a 'Monthly Bulletin', a round up of news, research, political developments as well as events and updates on the Centre's work. It is e-mailed to more than 3,400 subscribers.

Twitter

During 2010 the Centre launched a Twitter Account '@CrimeandJustice' and by the end of 2010-2011 had 1,370 followers.

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2011

Media

The Centre received widespread coverage in print and broadcast media for several of its project initiatives. In particular, the 'Criminal justice expenditure' briefings were reported in the national print media and the Centre's Director Richard Garside was the Home Affairs expert for Sky News' day-long coverage of the Spending Review on 20 October. Centre spokespersons also appeared on flagship BBC Television and Radio programmes throughout the year providing insight and comment on topical news events.

The Independent Scientific Committee on Drugs held a scientific conference on 1 November that focused on the publication of a new scale of drug harms. This attracted global media attention, with television and radio interviews taking place as far apart as India and Latin America.

Interns

The Centre continues to have a strong intern programme that includes under-graduate and post-graduate students. In 2010-11, the following interns spent time at the Centre: Alison Quinn, Melinda Kerrison, Ashifa Haque, Malwina Kaczmarek, George White, Daniel Wood and Lorenzo Del Castillo. The following interns formed part of the new ISCD intern programme: James Butler, James Goldsack, James Huggett, Josh Holbert, Christopher Macken, and James Mayer.

Financial review

A summary of the results for the year is given on page 10 of the financial statements.

The charity's financial performance, in a year that saw an office relocation and the purchase of the Centre's offices, continues to be stable.

Income increased on the previous year from £646,575 to £892,182. Resources expended increased from £595,942 to £696,989. This year there was a surplus of £195,193, which includes a one-off fee of £250,000 paid by the OUP. This was part of the funding arrangement for a new 20-year contract for the BJC, which also provided the funds for the purchase of Langley Lane.

More broadly, the global financial situation continues to be unstable, reflected in weakening stock markets and the consequent overall reduction in income available from funders for criminal and social justice policy. Work on income generation and diversifying the Centre's income streams will therefore remain priorities during the coming year, as will controlling the charity's expenditure.

The Trustees continue to monitor and review their oversight of the charity's finances. The Centre's finance sub-committee has continued to meet quarterly throughout the year, and a finance report is provided to each Council meeting. Trustees endeavor to continue to improve the overall financial situation. Subject to the above, the Trustees consider the state of affairs to be good.

Reserves Policy

The approved Reserves Policy aims to designate sufficient funds from the charity's general reserves as are equivalent to six months' overhead expenditure. The purpose of such Reserves is to mitigate the Centre's dependence upon charitable funding, which can be subject to significant fluctuation. The Members of Council are mindful of their financial commitments, particularly to staff. Based on current levels of activity, 6 months of overheads equals approximately £340,000. Our unrestricted reserves at year-end 2010-11 were £349,335.

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2011

Organisational structure and how decisions are made

Structure, Governance and Management

The organisation was established in 1931 as the Association for the Scientific Treatment of Criminals. It is a charitable company limited by guarantee, incorporated on 23 June 1951 in the name of The Institute for the Study and Treatment of Delinquency and registered as a charity on 28 February 1967. The company was incorporated under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The company changed its name to its present title – the Centre for Crime and Justice Studies - by Special Resolution and was approved by the Registrar of Companies on 9 December 1999.

Policies and procedures for induction of trustees

Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or other area of relevant expertise. At present, there is no formal policy or procedure for the induction of trustees. It is recognised that a more formal framework for trustee recruitment, induction and retention would be beneficial. During the 2010-11, Financial Year the Council agreed to take steps to develop a nominations and an induction procedure for its new Council members.

Risk management statement

The Trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

During the year, the Trustees have examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate any significant risks identified. At its June 2011 meeting the Council agreed to take steps to develop a risk register for the organisation, which will be reviewed regularly at Council meetings.

**The Centre for Crime and Justice Studies (ISTD)
Report of the Members of the Council (continued)
For the Year Ended 30 June 2011**

Trustees' Responsibilities Statement

The Trustees' (who are also directors of The Centre for Crime and Justice Studies for the purposes of company law) are responsible for preparing the Report of the Members of the Council and the financial statements in accordance with applicable laws and United Kingdom Accounting Standards (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 incoming resources and application of resources, including 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 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 ,
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis

The Trustees' are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 we are aware

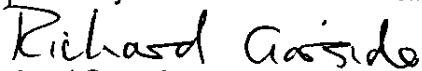
- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees' have taken all steps that they ought to taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

Auditors

haysmacintyre continue as the charitable company's auditors

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the Companies Act 2006 relating to small entities

Approved by the Members of Council on 7 December 2011 and signed on its behalf by,


Richard Garside

Secretary

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISCD)

We have audited the financial statements of The Centre for Crime and Justice Studies (ISCD) for the year ended 30 June 2011 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial, and non-financial information in the Report of the Members of the Council to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

give a true and fair view of the state of the charitable company's affairs as at 30 June 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and

have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Members of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CENTRE FOR CRIME AND JUSTICE STUDIES (ISCD)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit [or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Members of the Council



Murtaza Jessa (Senior statutory auditor)
for and on behalf of haysmacintyre, Statutory Auditor

6 December 2011

Fairfax House
15 Fulwood Place
London
WC1V 6AY

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2011 (Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2011	Total Funds 30 June 2010
	Note	£	£	£	£
Incoming resources from generated funds					
Voluntary income					
Grants and donations	2	2,686	191,667	194,353	143,695
Activities for generating funds:					
Investment income		377	-	377	187
Incoming resources from charitable activities.					
Publications		429,435	-	429,435	252,238
Grants	2		220,644	220,644	205,488
Consultancy fees	2	21,000	-	21,000	13,837
Membership income		17,956	-	17,956	16,482
Other income		8,417	-	8,417	14,648
Total incoming resources		<u>479,871</u>	<u>412,311</u>	<u>892,182</u>	<u>646,575</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	3	31,529	-	31,529	4,655
Charitable activities					
Research		243	216,978	217,221	236,502
Public awareness		229,649	207,859	437,508	347,430
Governance costs		10,731	-	10,731	7,355
Total resources expended		<u>272,152</u>	<u>424,837</u>	<u>696,989</u>	<u>595,942</u>
Net incoming/ (outgoing) resources before other recognised gains	4	207,719	(12,526)	195,193	50,633
Balances brought forward at 1 July 2010		141,616	105,771	247,387	196,754
Balances carried forward at 30 June 2011		<u>349,335</u>	<u>93,245</u>	<u>442,580</u>	<u>247,387</u>

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2011

	Note	2011		2010	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		964,437		3,057
Current Assets					
Stocks		-		750	
Debtors	9	63,584		19,080	
Bank Deposit Accounts		146,051		82,672	
Bank Current Account		46,918		200,643	
		<u>256,553</u>		<u>303,145</u>	
Creditors amounts falling due within one year	10	<u>78,410</u>		<u>58,815</u>	
Net Current Assets			178,143		244,330
Creditors amounts falling due after more than one year	11		700,000		-
Total Net Assets			<u>442,580</u>		<u>247,387</u>
Funds					
Unrestricted Funds					
General	12		349,335		141,616
Restricted Funds	13		93,245		105,771
			<u>442,580</u>		<u>247,387</u>

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities

Approved by the directors (Members of the Council) on 6 December 2011 and signed on their behalf by

Elizabeth Hill (Chair)

Dr Sian
Thornthwaite
JP (Treasurer)

)
Members of the Council

The notes on pages 12 to 17 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 2011

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Accounting and Reporting by Charities issued in March 2005 Recommended Practice.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees (Members of Council) in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Profit Share - BJC 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 2010 year and an on-account payment for the subsequent Volume 2011 year.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered which is accounted for as residual VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature which are necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit costs and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis deemed most appropriate to the charity, namely in the ratio of staff costs incurred under the respective areas of its major day to day charitable activities.

Tangible Fixed Assets

Depreciation of office equipment and computer equipment is provided at the rates of 25% and 33 1/3 % respectively on a reducing balance basis.

Depreciation of property is provided on a straight line basis over 50 years from 1 Feb 2011.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2011

2. Incoming Resources

	Unrestricted £	Restricted £	2011 £	2010 £
Donations	<u>2,686</u>	<u>191,667</u>	<u>194,353</u>	<u>143,695</u>
Income from charitable activities				
The Barrow Cadbury Trust	-	30,000	30,000	16,000
The Bowland Trust	-	3,333	3,333	6,666
The Esmee Fairbairn Foundation	-	27,611	27,611	46,822
Paul Hamlyn Foundation	-	92,700	92,700	9,000
The Hadley Trust	-	67,000	67,000	122,000
The Tudor Trust	-	-	-	5,000
Grants	<u>-</u>	<u>220,644</u>	<u>220,644</u>	<u>205,488</u>
Housing Support	21,000	-	21,000	-
Other	-	-	-	13,837
Consultancy fees	<u>21,000</u>	<u>-</u>	<u>21,000</u>	<u>13,837</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2011

3. Resources expended

	Research	Public awareness	Governance	Cost of generating voluntary income	2011	2010
	£	£	£	£	£	£
Staff costs	134,292	254,903	1,650	24,033	414,878	429,916
Costs of staging conferences and other events	-	17,973	-	-	17,973	7,644
External fees and consultancy	17,464	7,567	-	-	25,031	26,915
Production of publications	2,555	4,140	-	-	6,695	6,500
Travel	1,744	6,637	-	-	8,381	6,345
Audit fees	-	-	6,010	-	6,010	5,654
Other	1,010	7,067	-	-	8,077	5,250
Direct costs	157,065	298,287	7,660	24,033	487,045	488,224
Staff costs	19,342	61,753	2,570	193	83,858	60,415
Property costs	9,043	17,165	111	1,618	27,937	(18,000)
Consultancy	873	1,657	11	156	2,697	3,213
Recruitment and other staff costs	3,441	6,531	42	616	10,630	15,833
Other office costs	13,950	26,478	171	2,496	43,095	22,155
External fees	8,512	16,157	105	1,523	26,297	22,758
Depreciation	4,995	9,480	61	894	15,430	1,344
Support costs	60,156	139,221	3,071	7,496	209,944	107,718
Total	217,221	437,508	10,731	31,529	696,989	595,942
2010	236,502	347,430	7,355	4,655	595,942	

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2011

4. Net incoming/(outgoing) resources for the year

This is stated after charging

	2011	2010
	£	£
Depreciation	15,431	1,344
Auditor's remuneration	6,010	5,654
	<u> </u>	<u> </u>

5. Staff Costs

	2011	2010
	£	£
Salaries	443,437	424,567
Employers National Insurance	41,445	44,536
Pension costs	13,854	21,228
	<u>498,736</u>	<u>490,331</u>

No employee received remuneration of more than £60,000 (2010 none)

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

	2011	2010
	Number	Number
Director	1	1
Research	6 4	7 5
Administration	3 4	4
	<u>10 8</u>	<u>12 5</u>

6. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid Expenses reimbursed to Members of the Council during the year were £742 (2010 - £Nil)

No Council Member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2010 - £Nil)

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2011

7. Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax on its income falling within section 505 of the Taxes Act 1988 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity for 2011 or 2010.

8. Tangible Fixed Assets

	Property	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1 July 2010	-	10,691	35,751	46,442
Additions	954,579	10,344	11,888	976,811
At 30 June 2011	<u>954,579</u>	<u>21,035</u>	<u>47,639</u>	<u>1,023,253</u>
Depreciation				
At 1 July 2010	-	9,590	33,795	43,385
Charge for year	7,955	2,861	4,615	15,431
At 30 June 2011	<u>7,955</u>	<u>12,451</u>	<u>38,410</u>	<u>58,816</u>
Net Book Value				
At 30 June 2011	<u>946,624</u>	<u>8,584</u>	<u>9,229</u>	<u>964,437</u>
At 30 June 2010	<u>-</u>	<u>1,101</u>	<u>1,956</u>	<u>3,057</u>

9. Debtors

	2011	2010
	£	£
Debtors	12,156	10,558
Grants receivable & accrued income	44,667	3,667
Other debtors & prepayments	6,761	4,855
	<u>63,584</u>	<u>19,080</u>

10. Creditors - Amounts falling due within one year

	2011	2010
	£	£
Creditors - suppliers	6,648	4,594
Deferred income	50,000	-
Sundry Creditors and accruals	21,762	54,221
	<u>78,410</u>	<u>58,815</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2011

11. Creditors - Amounts falling due after more than one year

	2011	2010
	£	£
Deferred income	700,000	-

During the year £750,000 was received from the Oxford University Press as an advance on future profits receivable from the British Journal of Criminology. This income has been deferred and will be released over the period in which the profits are earned.

11. Liability of members

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

12. Unrestricted funds

	Balance as at 30 June 2010	Incoming Resources	Resources Expended	Balance as at 30 June 2011
	£	£	£	£
Unrestricted funds	141,616	479,871	(272,152)	349,335
	<u>141,616</u>	<u>479,871</u>	<u>(272,152)</u>	<u>349,335</u>

13. Restricted Funds

	Balance as at 30 June 2010	Incoming Resources	Resources Expended	Balance as at 30 June 2011
	£	£	£	£
Community Justice Centres	-	3,333	(3,333)	-
Transitions to Adulthood	-	30,000	(30,000)	-
Criminal Justice Policy Review	42,371	62,000	(63,102)	41,269
Criminal Justice End of Term Report	21,000	-	(21,000)	-
Ministerial Reform Speech	-	5,000	(5,000)	-
Works for Freedom	10,000	66,667	(76,667)	-
My Story	-	92,700	(76,300)	16,400
Reform Sector Strategies	32,400	27,611	(49,435)	10,576
ISCD	-	125,000	(100,000)	25,000
	<u>105,771</u>	<u>412,311</u>	<u>(424,837)</u>	<u>93,245</u>

14. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	964,437	-	964,437
Net current assets	84,898	93,245	178,143
Long term liabilities	(700,000)	-	(700,000)
Net assets at 30 June 2011	<u>349,335</u>	<u>93,245</u>	<u>442,580</u>