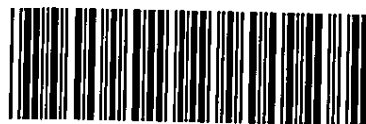


The Centre for Crime and Justice Studies (ISTD)

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

**Annual Report and Financial Statements
for the Year Ended 30 June 2012**

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The Centre for Crime and Justice Studies (ISTD)
Annual Report and Financial Statements
For the Year Ended 30 June 2012

Members of the Council:	Elizabeth Hill (Chair) Professor Elaine Player (Vice-Chair) Dr Sian Thornthwaite JP (Treasurer) Professor Paul Bebbington Julia Braggins (appointed January 2012) Professor Lee Bridges Professor Ed Cape (appointed January 2012) Robert Colover Professor Peter Francis Peter Kilgarriff (appointed January 2012) 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 6A

The Centre for Crime and Justice Studies (ISTD)

Report of the Members of the Council

For the Year Ended 30 June 2012

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 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 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 planning cycle (July 2010 – June 2013), underpinned by regular review and planning meetings focused on outcomes. This planning process critically reviews and renews the strategic focus of the Centre. In 2012-13, 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.

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.

The Centre for Crime and Justice Studies (ISTD)

Report of the Members of the Council (continued)

For the Year Ended 30 June 2012

How our activities deliver 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 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity

The Centre for Crime and Justice Studies in 2011-12

In 2011-12 the Centre celebrated its 80th anniversary and continued its tradition of publishing challenging research and policy reports. The 'My Story' project, completed in this year, strongly reflected the Centre's origins in the world of criminal justice and psychotherapeutic practice - the Centre being founded by Grace Palethorpe who carried out psychotherapeutic work in Holloway Prison in the late 1920s. Another challenging piece of work was '*A life sentence really? The resettlement of ex-prisoners with a conviction for a sexual offence and the role of a housing support charity in this process*'. The 'Reform Sector Strategies' project continued to encourage discussion and debate about the role of criminal justice reform campaigning in reversing the growth of criminal justice in UK society.

Overall the Centre finished the financial year in good health, both core income and staff numbers have been stabilized and work on developing new income streams from academic collaborations, European partnerships, and media work have been successful. As with all charities in the present economic climate, there are financial challenges to be met but both trustees and staff are focused on securing the resources that will allow the Centre to thrive in the period ahead.

Our projects, publications, and events during 2011-12

Our 80th Birthday Party

We had a splendid 80th birthday party in July 2011 where over 50 old friends and new joined trustees and staff in celebrating the work of the Centre over that time. The Centre's director, Richard Garside, spoke about the Centre's past and plans for its future development. A copy of the speech can be found on the Centre's website <http://bit.ly/Tx2cYI>

21st Eve Saville Memorial Lecture

Susie Orbach, writer, psychoanalyst, activist and co-founder of the Women's Therapy Centre and Women's Therapy Centre Institute, gave our 21st Eve Saville Memorial Lecture on 16 November at Congress House in central London. About 100 CCJS members and supporters heard Susie speak on 'Recession, riots, social change. Can psychotherapy contribute to a policy response?' It was a challenging presentation that provoked a wide-ranging conversation in regards to how psychotherapeutic theory might help policy makers think about what happened in inner cities in the summer of 2011. An essay based on the lecture was published by the Centre in March 2012.

Annual General Meeting

The Centre held its AGM (Annual General Meeting) on 17 January at our office in Langley Lane. As well as taking care of all the usual financial and governance matters, the AGM was an opportunity for staff to present updates on key projects to trustees and members and for

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2012

all to discuss future plans. At the event it was announced that the British Journal of Criminology **2011 Radzinowicz Memorial Prize** had been awarded to William Alex Pridemore for *Poverty Matters: A Reassessment of the Inequality-Homicide Relationship in Cross-National Studies* published in the British Journal of Criminology 51 (5) 739 – 772

The 2011 Una Padel Awards - For outstanding contribution and commitment in the field of criminal and social justice

Una Padel, Centre director until 2006, was a tireless campaigner for social justice and penal reform. Her undisputed integrity and determined commitment to treating people with decency and respect was an inspiration to those who knew her. The Una Padel Award was launched in 2007 to recognise the outstanding contribution made by organisations and individuals and to ensure that Una's values, dedication and commitment continue to encourage and inspire others. In 2011, the winner in the individual category was Justin Coleman, of Second Chance, with the highly commended award going to Frank Mullane, at Advocacy After Fatal Domestic Abuse. In the organisational category, the winner was Birth Companions, with the highly commended award going to Ex-Cell Solutions. The 2011 winners were announced at the 2012 AGM.

Housing support

In March 2012, the Centre published research considering the reintegration of ex-prisoners who have a conviction for a sexual offence. Based on interviews with ex-prisoners convicted of sexual offences, staff and volunteers at a hostel and representatives from MAPPA agencies, the report, *A life sentence really? The resettlement of ex-prisoners with a conviction for a sexual offence and the role of a housing support charity in this process*, explored the transition from prison for these ex-prisoners and reflected on the nature of support a housing support charity provided to those with a conviction for a sexual offence in the context of information about registered sex offenders' lives and the current policy and practice governing this work.

In December 2011, the Centre held a Chatham House event for policy makers and practitioners to discuss the findings of the research prior to its publication, and a further public event to discuss the published findings was held in March 2012.

Reform sector strategies project

In September 2011, the Centre published *Community sentences: a solution to penal excess?* This paper examines the use of community sentences as a mechanism for reducing reliance on custody in England and Wales since the late 1990s. It provides an up-to-date assessment of successive attempts over the past two decades to manage prison demands by reforming community sentences and an assessment of the implications and challenges for penal reformers going forward. It was the first of two papers produced by the Centre as part of its Reform Sector Strategies project.

In October 2011, the Centre held a roundtable meeting with those campaigning for prison reduction as part of the Reform Sector Strategies project to discuss socio-economic explanations for prison numbers. At the event Research associate, Helen Mills introduced her paper *Reducing the numbers in custody: looking beyond criminal justice solutions*.

In January 2012, the Centre published *Reducing the numbers in custody: looking beyond criminal justice solutions*, the second and final paper in the Reform Sector Strategies project. The two papers produced as part of this work intend to generate debate among those

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2012

committed to reducing the prison population on how to tackle prison expansion in England and Wales and bring about a reduction in the prison population in the longer term

In May 2012, the Centre held the final Reform Sector Strategy Roundtable *Challenging the escalating pattern of imprisonment and growth of criminal justice over the last 30 years*. The event looked at the socio-economic arguments that undermine penal excess and discussed how to build a network of interested individuals and organisations to challenge the growth of the criminal justice system

My Story: Young people talk about the trauma and violence in their lives

In October 2011, Research Director, Roger Grimshaw introduced the 'My Story' research to an expert roundtable hosted by the Paul Hamlyn Foundation. The event was convened to discuss how the problems of traumatised young people could be acknowledged, understood and addressed. The report *My Story: Young people talk about the trauma and violence in their lives* was launched in November 2011 and contains life stories from three young people convicted of serious violent acts while they were children. In March 2012 the Centre held a joint event with the Bowlby Centre titled *My Story: Narratives of Deprivation and Crime from an Attachment Perspective*, at the London Voluntary Sector Resource Centre

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. Its website was relaunched in November 2011. It is simpler, cleaner and more interactive, placing an emphasis on sharing information on what makes for good practice. The website now carries regular blogs from a wide number of external authors and has an associated Twitter feed with a growing number of followers (circa 300 by the end of June 2012). www.worksforfreedom.org, @WorksforFreedom

The Independent Scientific Committee on Drugs (ISCD)

The ISCD has become established as a trusted source of information on drug science for the media, public and professional practitioners. During 2011-12, it held four symposia with guest speakers covering subjects as varied as European drug markets, Alcohol harm and pricing in the UK, drug driving, and Khat use in Europe. In January 2012, a review of the harms of ketamine carried out by Prof Val Curran and Dr Celia Morgan on behalf of the ISCD was published in the journal *Addiction*, receiving national media coverage. In May 2012, Committee members Professor David Nutt and Dr Les King appeared at the Home Affairs Select Committee to discuss the role of science in the development of drug policy. The ISCD also engaged in discussions with publishers Sage with regard to launching an on-line international drug science journal with an editorial board composed of some of the world's leading drug scientists, the journal is due to be launched in early 2013. The ISCD website drugscience.org.uk which carries information and advice about many recreational drugs has been continually improved and expanded. During the year the ISCD applied to the Charity Commission to become a charitable body independent of the Centre as agreed by the CCJS Trustees

Stand alone events and publications in 2011-12

Sharing ideas with the Open University

As part of their ongoing collaborative work, the Centre and the International Centre for Comparative Criminology held an 'ideas exchange' at the Open University's base in Camden at the end of September. As well as highlighting the range of work at both institutions, it was

The Centre for Crime and Justice Studies (ISTD) Report of the Members of the Council (continued) For the Year Ended 30 June 2012

an opportunity to identify future areas of collaboration, in terms of research, scrutiny of policy, and public engagement

'That's not my name: Prisoner deference and disciplinarian prison officers': A seminar conducted by Dr David Scott

On Friday 20 January, Dr David Scott, of the University of Central Lancashire, introduced his research to a well attended seminar of practitioners and policy makers at the Centre's offices. A 'Q&A' followed the introduction, which led to an illuminating discussion on whether the stereotypical, authoritarian role of prison guards and the compliant role of prisoners is an existing and long-standing culture that resides within the prison environment.

Submission to the Leveson Inquiry

Based on the Centre's legacy of extensive research into the biases and hostility in media coverage of asylum seekers, in conjunction with the Information Centre about Asylum and Refugees and the Runnymede Trust, a submission of evidence was made to the Leveson Inquiry into press malpractice and regulation in January 2012. The Leveson Inquiry also requested permission to publish British Journal of Criminology articles as part of its work. The two articles, co-authored by Eugene McLaughlin and Chris Greer, are *We Predict a Riot? Public Order Policing, New Media Environments and the Rise of the Citizen Journalist*, and *This is not justice*. Ian Tomlinson, *Institutional Failure and the Press Politics of Outrage*.

Critical reflections: social and criminal justice in the first year of Coalition government

This report, published in March 2012, evaluates the criminal justice record of the Conservative-led Coalition since its formation after the May 2010 election. It examines the Coalition's programme and performance, and focuses on some key topics of penal policy, assessing the heralded 'rehabilitation revolution', marketisation and drug control.

CJM seminar: Riots pure and simple?

In April 2012, Professor Tim Hope introduced an in-depth discussion on his CJM 87 themed section 'Riots, pure and simple?'. The audience and authors discussed the differences between the communities where the riots were instigated with areas that were not affected, particularly notifying the difficulties such communities face in terms of police-resident relations and broader socio-economic factors.

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:

UK Justice Policy Review

The *UK Justice Policy Review* is an annual series of publications tracking year-on-year criminal justice policy developments in the UK since the formation of the Coalition government in May 2010. Each year's annual review covers notable criminal justice policy developments including key debates, major initiatives and legislative changes and data about the criminal justice system in the UK for the year under review and the preceding period. Much of this data has, to our knowledge, been brought together on a UK wide basis for the first time. The first UK Justice Policy Review, covering the period May 2010 to May 2011, will be out in late 2012.

The Centre for Crime and Justice Studies (ISTD)

Report of the Members of the Council (continued)

For the Year Ended 30 June 2012

Compare Futures

The Centre's new project 'Compare Futures' has been under development in the first half of 2012. It is to be launched in the second half of 2012. This new online resource will allow access to data comparing the educational, employment and personal circumstances of young adults in every neighbourhood across England.

Development of the ground floor of Langley Lane

During the year the Centre rented the ground floor of 2 Langley Lane to other charitable organisations that wished to hold one-off training events and meetings. At the June 2012 Council meeting it was agreed to redevelop the ground floor by partitioning it into a five desk office space for lease to charitable organisations, and a 24 seat seminar room for hire to external organisations also to be used by the Centre for in-house seminars. Development work is scheduled to be completed in the third quarter of the 2012-13 financial year.

The Centre's regular publications

The British Journal of Criminology

The Journal continues to be 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 (cjm)

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 2011-12 were

85 Women, violence and harm	September 2011
86 Criminal justice and the Coalition	December 2011
87 The August 2011 Riots	March 2012
88 Sport and harm	June 2012

Monthly Bulletin

The Centre also publishes a 'Monthly Bulletin', a roundup of news, research, political developments as well as events and updates on the Centre's work. It is e-mailed to more than 3,600 subscribers.

Twitter

During 2010, the Centre launched a Twitter Account '@CrimeandJustice' and by the end of 2011-2012 had around 2,000 followers.

The Prison Service Journal

The Centre also began hosting the Prison Service Journal on our website in September 2011 following the withdrawal of government web support for the journal earlier that year.

Media

The Centre continues to receive widespread media coverage for its publications and policy initiatives and is regularly contacted to comment on developing criminal and social justice media stories. In 2011-12 appearances included flagship BBC radio news programmes and a number of comment pieces in the Guardian newspaper and website. The Independent Scientific Committee on Drugs also continued its own strong media performance with numerous appearances by Committee members on television and radio, and the development of a two part television programme with Channel 4 *Drugs Live: The Ecstasy Trail* to be shown on the channel in the second half of 2012.

The Centre for Crime and Justice Studies (ISTD)
Report of the Members of the Council (continued)
For the Year Ended 30 June 2012

Interns

The Centre continues to have a strong intern programme that includes under-graduate and post-graduate students. In 2011-12, the following interns spent time at the Centre as part of the Centre's undergraduate placement programme. Afua Agyeman, Lorenzo Del Castillo, Rory Corbett, Natalie Mazin, all contributed to research, policy and communication tasks that enabled the centre to reach a wider audience. Post graduate intern James Mayer engaged with the My Story project in the summer of 2011. The following interns formed part of the ISCD intern programme. James Butler, James Huggett, Josh Hulbert and Christopher Macken. All enabled the ISCD project to reach a broader audience and keep up-to-date with the daily coverage of drugs in the global media.

The Centre for Crime and Justice Studies (ISTD)

Report of the Members of the Council

For the Year Ended 30 June 2012

Financial review

A summary of the results for the year is given on page 14 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 fell by on the previous year from £892,182 to £678,307. Resources expended fell from £696,989 to £691,786. This year there was a deficit of £13,479 compared with a surplus of £195,193 in the prior year.

As reported in the 2010-11 Annual Report and Accounts, the global financial situation continues to be unstable with a consequent overall reduction in income available from funders for criminal and social justice policy work. 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 £290,000. Our unrestricted reserves at year-end 2011-12 were £324,673, including net current assets of £33,363.

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

The Centre for Crime and Justice Studies (ISTD)

Report of the Members of the Council (continued)

For the Year Ended 30 June 2012

relevant expertise. The Trustees have initiated work on establishing a formal induction process for new 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. This has since been subsumed into a broader trustee deliberation about overall governance structures to take place in 2013.

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. During 2011-12 the Council developed a risk register for the organisation, which is reviewed regularly at Council meetings.

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 have 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.

The Centre for Crime and Justice Studies (ISTD)
Report of the Members of the Council (continued)
For the Year Ended 30 June 2012

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 special provisions for small companies under Section 415A of the Companies Act 2006

Approved by the Members of Council on 11 December 2012 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 2012 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 2012 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

11 December 2012

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 2012

(Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2012	Total Funds 30 June 2011
	Note	£	£	£	£
Incoming resources from generated funds					
Voluntary income					
Grants and donations	2	3,249	120,026	123,275	194,353
Activities for generating funds					
Investment income		125	-	125	377
Incoming resources from charitable activities					
Publications		283,075	-	283,075	429,435
Grants		-	150,636	150,636	220,644
Consultancy fees		104,472	-	104,472	21,000
Membership income		14,681	-	14,681	17,956
Other income		2,043	-	2,043	8,417
Total Incoming resources		<u>407,645</u>	<u>270,662</u>	<u>678,307</u>	<u>892,182</u>
Resources expended	3				
Costs of generating funds					
Costs of generating voluntary income		86,166	-	86,166	31,529
Charitable activities					
Research		119,680	139,384	259,064	217,221
Public awareness		212,711	120,095	332,806	437,508
Governance costs		13,750	-	13,750	10,731
Total resources expended		<u>432,307</u>	<u>259,479</u>	<u>691,786</u>	<u>696,989</u>
Net (outgoing)/incoming resources before other recognised gains	4	(24,662)	11,183	(13,479)	195,193
Balances brought forward at 1 July 2011		349,335	93,245	442,580	247,387
Balances carried forward at 30 June 2012		<u>324,673</u>	<u>104,428</u>	<u>429,101</u>	<u>442,580</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 16 to 22 form part of these financial statements.

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2012

Company Number 496821

	Note	2012		2011	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		941,310		964,437
Current Assets					
Debtors	9	71,058		63,584	
Bank Deposit Accounts		10,519		146,051	
Bank Current Account		<u>183,169</u>		<u>46,918</u>	
		264,746		256,553	
Creditors amounts falling due within one year	10	<u>126,955</u>		<u>78,410</u>	
Net Current Assets			137,791		178,143
Creditors amounts falling due after more than one year	11		650,000		700,000
Total Net Assets			<u>429,101</u>		<u>442,580</u>
Funds					
Unrestricted Funds					
General	12		324,673		349,335
Restricted Funds	13		104,428		93,245
			<u>429,101</u>		<u>442,580</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 December 11 2012 and signed on their behalf by



LIZ HILL

SIÂN THORNTHWAITE

)
Members of the Council

The notes on pages 16 to 22 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 2012

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 2011 year and an on-account payment for the subsequent Volume 2012 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 2012

2. Incoming Resources

	Unrestricted £	Restricted £	2012 £	2011 £
Donations	<u>3,249</u>	<u>120,026</u>	<u>123,275</u>	<u>194,353</u>
Income from charitable activities				
The Barrow Cadbury Trust	-	3,250	3,250	30,000
The Bowland Trust	-	-	-	3,333
The Esmee Fairbairn Foundation	-	-	-	27,611
Paul Hamlyn Foundation	-	-	-	92,700
The Hadley Trust	-	130,522	130,522	67,000
The Tudor Trust	-	1,500	1,500	-
Nominet	-	15,364	15,364	-
Grants and Donations	<u>-</u>	<u>150,636</u>	<u>150,636</u>	<u>220,644</u>
The Ecstasy Trail	95,200	-	95,200	-
Housing Support	3,272	-	3,272	21,000
Other	6,000	-	6,000	13,837
Consultancy fees	<u>104,472</u>	<u>-</u>	<u>104,472</u>	<u>34,837</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2012

3. Resources expended

	Research	Public awareness	Governance	Cost of generating voluntary income	2012	2011
	£	£	£	£	£	£
Staff costs	154,049	144,512	4,478	54,126	357,165	414,878
Costs of staging conferences and other events	40	4,452	-	-	4,492	17,973
External fees and consultancy	6,291	83,734	-	-	90,025	25,031
Production of publications	6,423	7,179	-	-	13,602	6,695
Travel	711	5,239	-	-	5,950	8,381
Audit fees			6,622	-	6,622	6,010
Other	362	2,147	-	-	2,509	8,077
Direct costs	167,876	247,263	11,100	54,126	480,365	487,045
Staff costs	41,914	39,319	1,218	14,727	97,178	83,858
Property costs	7,377	6,920	214	2,592	17,103	30,634
Recruitment and other staff costs	5,660	5,310	165	1,989	13,124	10,630
Other office costs	16,115	15,117	468	5,662	37,362	43,095
External fees	9,465	8,879	275	3,325	21,944	26,297
Depreciation	10,657	9,998	310	3,745	24,710	15,430
Support costs	91,188	85,543	2,650	32,040	211,421	209,944
Total	259,064	332,806	13,750	86,166	691,786	696,989
2011	217,221	437,508	10,731	31,529	696,989	

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2012

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

This is stated after charging

	2012	2011
	£	£
Depreciation	24,710	15,431
Auditor's remuneration	5,800	5,600
	<u>24,710</u>	<u>15,431</u>

5. Staff Costs

	2012	2011
	£	£
Salaries	395,392	443,437
Employers National Insurance	37,149	41,445
Pension costs	21,802	13,854
	<u>454,343</u>	<u>498,736</u>

No employee received remuneration of more than £60,000 (2011 none)

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

	2012	2011
	Number	Number
Director	10	10
Research	69	64
Administration	20	34
	<u>99</u>	<u>108</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 £1,155 (2011 - £742)

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 (2011 - £Nil)

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2012

7 Taxation

Due to its status as a Registered Charity, CCJS is exempt from tax under part 11 of the Corporation Tax Act 2010 (CTA2010)

8. Tangible Fixed Assets

	Property £	Office Equipment £	Computer Equipment £	Total £
Cost				
At 1 July 2012	954,579	21,035	47,639	1,023,253
Additions	-	1,583	-	1,583
At 30 June 2012	<u>954,579</u>	<u>22,618</u>	<u>47,639</u>	<u>1,024,836</u>
Depreciation				
At 1 July 2011	7,955	12,451	38,410	58,816
Charge for year	19,091	2,542	3,077	24,710
At 30 June 2012	<u>27,046</u>	<u>14,993</u>	<u>41,487</u>	<u>83,526</u>
Net Book Value				
At 30 June 2012	<u>927,533</u>	<u>7,625</u>	<u>6,152</u>	<u>941,310</u>
At 30 June 2011	<u>946,624</u>	<u>8,584</u>	<u>9,229</u>	<u>964,437</u>

9. Debtors

	2012 £	2011 £
Debtors	59,813	12,156
Grants receivable & accrued income	-	44,667
Other debtors & prepayments	11,245	6,761
	<u>71,058</u>	<u>63,584</u>

10 Creditors - Amounts falling due within one year

	2012 £	2011 £
Creditors - suppliers	9,504	6,648
Deferred income	50,000	50,000
Sundry Creditors and accruals	67,451	21,762
	<u>126,955</u>	<u>78,410</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2012

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

	2012 £	2011 £
Deferred income	<u>650,000</u>	<u>700,000</u>

In January 2011, £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 2011 £	Incoming Resources £	Resources Expended £	Balance as at 30 June 2012 £
Unrestricted funds	349,335	407,645	(432,307)	324,673
	<u>349,335</u>	<u>407,645</u>	<u>(432,307)</u>	<u>324,673</u>

13. Restricted Funds

	Balance as at 30 June 2011 £	Incoming Resources £	Resources Expended £	Balance as at 30 June 2012 £
Transitions to Adulthood	-	3,250	(3,250)	-
UK Justice Policy Review	41,269	130,522	(95,263)	76,528
Compare Futures	-	15,364	(15,364)	-
Works for Freedom	-	70,026	(57,126)	12,900
My Story	16,400	-	(16,400)	-
Reform Sector Strategies	10,576	-	(10,576)	-
ISCD	25,000	50,000	(60,000)	15,000
Una Padel Award	-	1,500	(1,500)	-
	<u>93,245</u>	<u>270,662</u>	<u>(259,479)</u>	<u>104,428</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2012

13. Restricted Funds (cont.)

Transitions to Adulthood	Transitions to Adulthood is a series of publications by the Centre that aim to promote effective approaches for young people in the transition to adulthood (16-25 year olds) throughout the criminal justice process
UK Justice Policy Review	Every year the Centre will publish a review of key criminal developments in the UK
Compare Futures	comparefutures.org is an online comparison tool that lets you compare the vast range of life experiences and life chances facing 18-24 year olds across England, based simply on where they live.
Works for Freedom	Works for Freedom is a web resource about supporting practice that empowers. It is one of the Centre's projects that aims to share and develop knowledge, with a focus on needs-based rather than punitive interventions.
My Story	Young people talk about the trauma and violence in their lives in a publication that sheds new light on the experiences of young people convicted of grave crimes as children, who tell their stories in their own words
Reform Sector Strategies	Reform sector strategies aims to make a major contribution to informing coherent and credible policies to halt and reverse prison growth in England and Wales
ISCD	The Independent Scientific Committee on Drugs is the leading independent scientific body on the harms and benefits of both legal and controlled drugs in the UK based at the Centre
Una Padel Award	The Una Padel Award was launched in 2007 to recognise the outstanding contribution made by organisations and individuals working in the criminal and social justice sectors

14 Analysis of Net Assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	941,310	-	941,310
Net current assets	33,363	104,428	137,791
Long term liabilities	(650,000)	-	(650,000)
Net assets at 30 June 2012	<u>324,673</u>	<u>104,428</u>	<u>429,101</u>