

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 2017**

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Members of the Council: Elizabeth Hill (Chair to 26 February 2017)
Charlotte Weinberg (Chair from 27 February 2017)
Professor Elaine Player (Vice-Chair)
Professor Lee Bridges (Treasurer)
Callum Allison (co-opted October 2016, elected May 2017)
Professor Paul Bebbington
Professor Ed Cape
Rachel Halford
Patrick Williams

Company Secretary: Richard Garside

Registered Office: 2 Langley Lane
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Company Registration Number: 496821 (England and Wales)

Charity Registration Number: 251588

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The Centre for Crime and Justice Studies (ISTD)

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Our purpose

The Centre for Crime and Justice Studies is an independent educational charity that advances public understanding of crime, criminal justice and social harm. Through partnership and coalition-building, advocacy and research, we work to inspire social justice solutions to the problems society faces, so that many responses that criminalise and punish are no longer required.

Ensuring our work delivers our vision, mission and values

The Centre has a three-year strategic planning cycle, underpinned by regular review and planning meetings focused on outcomes. This planning process critically reviews and renews the strategic focus of the Centre. A new Strategic Plan was drawn up in June 2016, covering the period July 2016 to June 2019. It was developed by trustees and staff, in consultation with the Centre's members and informed by external analysis and research.

Our assessment of the operating context

- The UK-wide austerity programme and slow economic growth are expected to continue until at least the end of this decade. This means ongoing social stress and personal adversity for millions of people. The experience of violence and other social harms is unequally concentrated among the already socially vulnerable. Much is hidden from view, ignored or the subject of tokenistic and largely irrelevant policies.
- The United Kingdom criminal justice landscape has undergone a transformation, which has taken a different shape in different jurisdictions. Within each jurisdiction, a variety of governance structures and delivery models have created a complex mix of institutions and policies that require detailed analysis, fresh thinking and new approaches to engagement and influence.
- There is a disconnect between research and practice knowledge on the one hand, and criminal justice policy-making and related policy areas on the other.
- Within the voluntary sector, some organisations have closed or face an uncertain future, due in part to a changing funding environment. This changed environment also carries with it the risk of incorporation and loss of independence.
- The decline in public trust in the motives of politicians and public bodies is contributing to a disenchantment with traditional political processes and a growing gap between the governing elites and ordinary people. New forms of citizen activism and the ever-changing social media landscape offer different avenues for partnership building, impact and influence.
- Traditional funding models based around grant income, publishing, and membership schemes are changing or diminishing. Among grant funders, a greater premium is being placed on demonstrating impact and influence over mere presence and staying power. Crowd-funding, passive income streams and cause-related donor schemes are growing in significance.

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Our assessment of our strengths

- Our work demonstrates that we have distinctive things to say about crime, criminal justice and social harms, which are grounded in evidence, practice, theory and principle.
- We have a UK-wide perspective on developments in criminal justice and related policies, rather than narrow focus on any one UK jurisdiction.
- We are committed to expressing our positions confidently, with a willingness to speak truth to power and make the hidden and ignored known.
- We are capable of connecting up currently disconnected areas of practice, research, knowledge and theory into new and creative partnerships to influence and foster change.
- We have a set of solid financial and institutional foundations upon which we can build and develop.

Our priorities

In our last Strategic Plan (from 2013 to 2016), we launched our strategic project – Justice Matters – as a way of focusing our activities and achieving greater impact. During the period of our current Strategic Plan we will build on this commitment, with a sharpened focus on criminal justice as an interconnected set of institutions that can have harmful effects: on individuals, their families, communities and society more generally. Rather than being a discrete project, as Justice Matters has been, our focus on criminal justice as harmful will act as a golden thread running through our work.

We have a track record of developing challenging, relevant ideas, informed by research and practice evidence, underpinned by clear analysis, and grounded in values and principles. As an educational charity, this is work we want to bring to a wide variety of audiences: in practice and policy-making; in politics and in the media; in research and the academy; among communities of interest and members of the general public. During the three years of our current Strategic Plan we are committing ourselves to invest time, energy and resources into communicating with these audiences in a consistent, coherent and sustained manner.

Our assessment of the challenges we will face

- Turning the big and challenging ideas we have into propositions that have a vitality and relevance for our target audiences. Placing a premium on the quality of our work, over its quantity. Devoting the time and energy to communicating these ideas in a sustained and consistent manner.
- Striking the right balance between developing collaborations with a range of partners and maintaining a focus on our core priorities. Ensuring that the partnerships we develop make a qualitative contribution to our work, rather than diluting it.
- Developing and diversifying our sources of income to ensure we have a stable and sustainable financial platform from which to operate.
- Remaining light on our feet – so we can embrace new challenges – while ensuring that we develop and scale up in a sustainable fashion.

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How our activities deliver public benefit

All our activities focus on promoting an evidence-based understanding of crime, criminal justice and social harm, of the importance of policies grounded in the principles of social justice, and of the limits of policies grounded in criminalisation and punishment. We do this for the public benefit in general, and for policy makers and practitioners in particular.

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.

The Centre for Crime and Justice Studies in 2016-2017

In 2016-2017 the policy, research and public education work of the Centre focused on:

- Ongoing work on the **UK Justice Policy Review** programme, including the production of two reports and a high-level conference.
- Development of the **Justice Matters** initiative, to promote effective social policies to replace those based on criminalisation and punishment, in particular through the Community Plan for Holloway project.
- Running a series of **One Small Thing** workshops and training sessions on trauma-informed practice in women's prisons across England and Scotland.

Our projects, publications and events during 2016-2017

Further details for all of the following projects, publications and events can be found on the Centre's website: www.crimeandjustice.org.uk

Annual General Meeting and Eve Saville Lecture:

The Annual General meeting, followed by the Eve Saville memorial lecture, was held on 23 May 2017. This year's lecture was given by Professor Phil Scraton of Queen's University Belfast, with the title: 'Bearing witness to the pain of others'. Professor Scraton drew on his experience investigating the Hillsborough disaster, the politics of incarceration, and childhood in transition to talk about the role of critical research in securing truth and acknowledgement.

UK Justice Policy Review

UK Justice Policy Review (UKJPR) is a programme of activities, including reports and events, which the Centre has been running since 2010. Under this programme, the Centre assesses year-on-year criminal justice developments across the UK. The programme is made possible through the generous support of The Hadley Trust.

During the year, we held two events and published two reports under the UKJPR programme. In October 2016, our conference 'Criminal Justice since 2015: What happened? What next?' discussed developments across the UK following the May 2015 General

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Election. Speakers included Claire Sugden MLA, the then Northern Ireland Justice Minister; Kenny MacAskill, the former Scottish Justice Secretary; and Dusty Kennedy, Director of Youth Justice Board Cymru. In June 2017, our conference 'Criminal Justice since Brexit' was organised around a series of panel sessions covering: general developments; achieving small, but important reforms; and the challenge of 'big' reforms.

In May 2016, we published the first in a new briefing series that sits alongside the main UKJPR reports: *UK Justice Policy Review Focus*. The first *Focus* briefing – *Assessing the 2017 General Election Manifestos* – examined the key crime and justice proposals by the three main UK-wide parties: the Conservatives, Labour and the Liberal Democrats.

In June 2016, we published *UK Justice Policy Review: Volume 6*, covering justice developments across the UK between the May 2015 General Election and the June 2016 Brexit referendum. The report was the first in a new series of rethought *UK Justice Policy Review* reports, featuring expanded content, design improvements and a greater use of infographics.

Justice Matters

The main project, supported by core funds, focused on developing the Justice Matters Creating Change workshop, with an event for the Quakers in Birmingham (February), students in Cardiff (April), and practitioners in London (June). Lessons were learned from each group of participants and plans were put in place for a train the trainers' project.

We co-sponsored a workshop with the Salvage Collective entitled 'Gendered violence in activist communities' in September. This event marked the launch of the report and toolkit, with a panel discussion of the key findings and implications for action and social justice.

In December, in partnership with Newman University Birmingham, we held 'Incarceration Nations: Reimagining justice'. In this seminar Dr Baz Dreisinger of John Jay College of Criminal Justice, New York, talked about her book *Incarceration Nations*, a first-person odyssey through prisons in nine countries, beginning in Africa and concluding in Europe.

'The impact of colonialism on UK criminology' was considered under the Justice Matters 'Ethnic Penalty' stream in May. The event considered the relationship between Britain's colonial empire and the development of criminology in the United Kingdom. The speakers were Wayne Morrison (Queen Mary University of London), Mark Brown (The University of Sheffield) and John Moore, (Newman University Birmingham).

We also had letters in the *The Sunday Telegraph* published, calling for the government to join the growing global policy shift towards a health-led approach in relation to substance misuse and in *The Guardian*, calling for an immediate moratorium on the government's prison building programme.

The bi-monthly Justice Matters bulletin grew in circulation to just over 1,800 subscribers.

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Community Plan for Holloway

In October 2016 we embarked on a new two year initiative: Community Plan for Holloway. Through this initiative, we are working with local residents and community groups to put forward a positive vision for the former Holloway women's prison site. The project is being delivered with the support of Trust for London.

We are involved in four key activities:

1. Understanding the needs of local residents
We collated a data analysis about the needs of people in the borough. The report, *Islington: A local needs analysis*, provides a starting point for conversations about how the Holloway prison site could be developed to address local need.
2. Community engagement
We ran an online survey, attended public meetings and hosted events. With the help of local people and community groups we delivered leaflets to 30,000 households. We worked hard to ensure that as many voices as possible are heard, including the most marginalised and excluded people in the borough. We also worked with the charity, Women in Prison, to seek the views of women with experience of the criminal justice system and imprisonment. The responses received will all contribute to the framework for a community plan to be published in 2018.
3. Developing a vision
Based on the responses submitted from online surveys, public meetings and through ongoing dialogue with the community, we will publish a community plan. The community plan will contain a vision for the Holloway prison site. This will include a series of recommendations and principles for the site. It will not be a full architectural plan.
4. Engaging decision makers:
We are working to promote the views of local people with key decision-makers and elected officials. Our goal is to ensure the community's voices are heard and build support for the emerging vision. This includes Islington Council, MPs, the Mayor for London's office, the Greater London Assembly, and many more.

The main Community Plan for Holloway events in 2016-2017 were:

- Holloway prison closure: What next for the land? (25 November 2016)
- A women's building for Holloway (8 February 2017)
- Community Plan for Holloway: What are the needs of the borough? (21 February 2017)

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One Small Thing

We established One Small Thing in 2014, in partnership with the philanthropist, Lady Edwina Grosvenor, to champion trauma-informed practice with criminalised women.

The traumatic pasts of criminalised women affect their present. Recognising this, One Small Thing works with operational staff in women's prisons and in the community, developing approaches grounded in understanding and fostering positive outcomes for all. We call this trauma-informed practice. We work closely with the US expert, Dr Stephanie Covington. More information can be found on the website: www.onesmallthing.org.uk.

During late-September and early-October 2016, we held four events on trauma-informed practice with policy makers, women's community service providers, National Offender Management Service staff, and staff involved in training delivery. In June 2017, we held five events with staff members in the male high secure prison estate; policy makers; National Offender Management Service staff, policy makers and staff involved in training delivery. These events supplemented the day-to-day work we are doing with staff based in prisons and community settings. We also held an evening reception, One Small Party, hosted by Lady Edwina Grosvenor, for all those the project had reached over recent years at the prestigious Roof Gardens, Kensington.

Over the three years since 2014, One Small Thing has brought trauma-informed practice training to over 2,000 people, most of whom are staff involved in frontline service delivery to those in prison and serving a sentence, or post-sentence in the community.

Undercover policing

This project focused on giving a voice to those affected by the undercover policing of political protest. The project team met with over 20 people who had been the subject of undercover police operations due to their involvement in protest groups and social movements in England and Wales. The project sought to examine whether and how undercover police operations could be held to account, and to engage a wider public audience in this important question. The project concluded in October 2017, outside the current reporting period, with the publication of a report, *The undercover policing of political protest*. The project was made possible with support from the Network for Social Change.

Stand-alone events in 2016-2017

- Private seminar on women-centred services

As part of our work with Liz Hogarth to review the policy and practice in relation to criminalised women (see Trapped in the Justice Loop under briefings in this annual review), we held private seminar in January with experts from across the women's community sector.

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- Troubled Families: Origins, evaluation and policy context
At this event, also held in January 2017, Stephen Crossley, the author of *The Troubled Families Programme: the perfect social policy?*, one of the Centre's most cited publications, was joined by a range of experts in the field to take stock of the programme and discuss what the future holds.
- Crime and punishment in Brazil
Leandro Ayres França of the Universidade Estácio Rio Grande do Sul, Brazil, gave a lecture on crime and mass incarceration in Brazil in January 2017. He offered an account of how the war on drugs, the selective criminalisation of poverty and the lack of effective public policies had contributed to the development of organised crime and a chaotic prison situation.
- Private seminar on simulating criminal justice systems and processes
At this event, held in February 2017, a select group of academic and policy experts discussed the scope for computer simulation of the criminal justice system to inform policy and practice choices. The seminar heard from Dr Savas Hadjipavlou who continues to collaborate with the Centre in developing this work.

Stand-alone research 2016-2017

- Enforcement interventions on street homeless people
We were asked by the organisation, Crisis, to take part in research on the range of formal and informal interventions being implemented to address rough sleeping. Our research was conducted on the use of measures, across England and Wales, against rough sleeping under the *Anti-social Behaviour, Crime and Policing Act 2014* and the *Vagrancy Act 1824*.
- Making sense of maturity
In 2013 the Transition to Adulthood Alliance (T2A) published a resource to help probation practitioners make informed decisions about young adults, by taking better account of their maturity. Our project was designed to shed light on how the guide, entitled *Taking Account of Maturity: A Guide for Probation Practitioners*, was being used by practitioners and to consider how it might influence attention to maturity among probation organisations and partners. The project fieldwork was interrupted by the onset of the Transforming Rehabilitation agenda.

We are grateful to the Barrow Cadbury Trust for supporting this research and to the NOMS National Research Committee for useful advice. The final report, *Making Sense of Maturity* was published by the T2A Alliance in April 2017.

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Publications in 2016-2017

- British Journal of Criminology
We own and publish the *British Journal of Criminology* (BJC) – one of the top criminology journals in the world – in partnership with Oxford University Press and an independent editorial board. BJC is published six times a year. Members of the Centre have the opportunity to subscribe to BJC at a significantly reduced rate. In 2016 it achieved an impact factor of 1.818. More details about BJC can be found at: academic.oup.com/bjc.
- Prison Service Journal
Since 2010, we are proud that our website has been the online home of the *Prison Service Journal* (PSJ). PSJ is a peer reviewed journal published by HM Prison Service of England and Wales. It is published six times a year. Its purpose is to promote discussion on issues related to the work of the Prison Service, the wider criminal justice system and associated fields. It aims to present reliable information and a range of views about these issues.
- Redefining criminality
In this briefing, published in July 2016, Dr David Ellis and Professor David Whyte compared public attitudes to corruption committed by people in positions of power, with attitudes towards petty offending such as joyriding and shoplifting.
- Preventing Torture in the UK
Published in December 2016, this briefing by Dr Roger Grimshaw reviews and assesses the United Kingdom's approach to preventing torture and mistreatment in custody. It identifies significant question marks about the resourcing and constitution of the UK National Preventive Mechanism and shows how the UN Committee Against Torture has criticised the UK government for its responses to a number of issues.
- Islington: A local needs analysis
This report by Matt Ford, published in April 2017, presents data on a range of issues facing people in the London borough of Islington to inform the community plan for the closed Holloway prison site.
- Trapped in the Justice Loop
This briefing, which emerged out of a private seminar we held in January 2017, was published in May. Written by the former Ministry of Justice lead on women in the criminal justice system, Liz Hogarth OBE, it called for an end to the 'out-dated concept of prison for women'.
- Assessing the General Election manifestos
This *UK Justice Policy Review Focus* briefing, by Richard Garside, scrutinised some key manifesto pledges in the area on the police, prisons and drugs policy by the Conservatives, Labour and Liberal Democrats going into the 2017 General Election.

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- UK Justice Policy Review 6
The sixth in our flagship annual series, assessing year-on-year developments in criminal justice across the UK. This edition, by Richard Garside, Matt Ford, Helen Mills and Rebecca Roberts, assesses developments between the 2015 General Election and the 2016 Brexit referendum.

Communications

The Centre has continued to develop its online communications and resources through:

- Regular comment pieces authored by leading thinkers and researchers as well as the Centre's staff.
- Publishing video footage of many of our conference speeches and seminar presentations.
- Regularly posting news items, speeches, research and political developments.
- Circulating and publishing a twice-monthly e-Bulletin. The June 2017 e-bulletin had 5,649 subscribers.
- Communicating via Twitter, Facebook and other social media. Our Twitter account, @CrimeandJustice, had 11,500 followers by the end of 2016-2017.

Media

The Centre's staff continued to brief journalists on a range of crime and justice matters, to comment regularly on developing stories and to promote the Centre's publications and events. In 2016-2017, the Centre featured in a range of media, including national broadcast television and radio; national newspapers and national and specialist magazines; websites and social media.

Financial Review

A summary of the results for the year is given on page 17 of the financial statements. Income decreased from £645,258 last year to £624,050. Expenditure decreased from £599,007 to £582,470. This year there was a surplus £41,580 compared with a surplus of £46,251 in the previous year.

Work on income generation and diversifying the Centre's income streams has been a priority in recent years. The development of the rental spaces at our office in Vauxhall has eased the fundraising burden. In addition, we have been working to increase the voluntary individual donations attached to events and core projects.

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 at each Council meeting. Trustees endeavour to continue to improve the overall financial situation.

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Reserves Policy

At 30 June 2017, total reserves were £519,712 of which restricted funds were £190,045. Unrestricted reserves are funds that are expendable at the discretion of the trustees in furtherance of the Centre's objects. Our unrestricted reserves at year-end 2016-2017 were £329,667 including fixed assets valued at £910,795. Free reserves comprise unrestricted reserves excluding fixed assets net of loans taken out to finance their purchase and at 30 June 2017 the charity had negative free reserves of £96,274.

The trustees' policy is that the Centre builds free reserves to a level that is equivalent to three months' overhead expenditure based on the current audited annual accounts. Based on the 2016-2017 annual accounts, the current policy is to have free reserves of £150,000. The trustees believe that this is sufficient because the income generated from publications and from rental of part of the Centre's building, 2 Langley Lane, offsets the higher risk income from charitable grants on which we also depend. The trustees also believe that the assets represented by the value of the Centre's building are sufficient to cover any costs that might arise that are more substantial than short-term financial shortfalls.

The trustees recognise the need to establish a level of free reserves that enables financial security, is adequate to meet the requirements of working capital and acts as a cushion against fluctuations in income levels and in the financial performance of the Centre's activities. The trustees aim to achieve the target level of free reserves within three years. They also judge that achieving that target is contingent on the external operating environment.

Key Management Personnel

The key management personnel are the Trustees, the Director and Deputy Director. The total benefits due to them are disclosed in note 6 below.

NJC pay points 6-49 are negotiated nationally for Local Government Services by the employer and trade union sides of the National Joint Council. The Centre extends the upper scale used for key management personnel each year by the same percentage increase.

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.

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Appointment, induction and training of trustees

As set out in the Memorandum and Articles of Association, trustees are either elected at Annual General Meetings or are co-opted between Annual General Meetings by the Centre's Council. At Annual General Meetings one third of the trustees are automatically retired by rotation, with the option to seek re-election. Any co-opted trustees are required to seek election at the next Annual General Meeting. Details about nominations are circulated to members in advance of Annual General Meetings.

Trustees are appointed for their knowledge and experience, whether in criminal justice, a related subject area, organisational or charity governance experience, or another area of relevant expertise. Following election or appointment, all new trustees are offered an induction. This includes detailed briefings on the Centre's governance: financial, programme and risk management; and on trustees' legal and statutory responsibilities.

Risk Management and Internal Controls

The trustees actively review the major risks that the charity faces on a regular basis, and believe that maintaining reserves, 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 Centre and confirm that they have established systems to mitigate any significant risks identified. The Council has a risk register for the organisation, which is reviewed regularly at Council meetings. Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen. We outline below the risks that have been identified and assessed as being most significant for the Centre and the steps we are taking to manage them.

Financial

Risk: Decline in grant and contract income as a result of external factors.

Mitigation:

1. Robust budgeting and cash flow forecasting that are regularly reviewed.
2. Development of appropriate contingency plans.
3. Effective strategic financial planning.

Risk: Significant decline in income from the *British Journal of Criminology* due to the Finch recommendations on open access publishing.

Mitigation:

1. Ongoing monitoring and assessment with OUP.
2. Reduce reliance on BJC income to fund core activities.
3. Develop new income streams to offset potential reduction.

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Human Resources

Risk: Loss of key staff.

Mitigation:

1. Division of responsibilities of strategic portfolios among key staff.
2. Information sharing and freely accessible files.

Operational

Risk: Failure in the timely delivery of, or overspend on programme commitments.

Mitigation:

1. Robust programme oversight with prompt remedial action to address project slippage of budget overspend.
2. Training for relevant staff on project planning and budget management.
3. Realistic budgeting and allocation of key staff time based on assessment of relative risk of failure to deliver.

Trustees' Responsibilities Statement

The trustees (who are also directors of the Centre 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 judgements 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.

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In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- 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.

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in accordance with the *Companies Act 2006* relating to small entities.

Approved by the Members of Council on 10 January 2018 and signed on its behalf by:



Richard Garside
Secretary

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

Opinion

We have audited the financial statements of the Centre for Crime and Justice Studies (ISTD) for the year ended 30 June 2017 which comprise the Statement of Financial Activities, the Charitable Company Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2017 and of the group's and parent charitable company's net movement in funds, including the 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.

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 Auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 13/14, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Members of the Council. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Members of the Council (which incorporates the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Members of the Council (which incorporates the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Members of the Council (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.



Murtaza Jessa (Senior Statutory Auditor)
For and on behalf of haysmacintyre, Statutory Auditors
10th January 2018

10 Queen Street Place
London
EC4R 1AG

The Centre for Crime and Justice Studies (ISTD)

Statement of Financial Activities for the Year Ended 30 June 2017

(Incorporating the Income and Expenditure Account for the Year)

		Unrestricted Funds	Restricted Funds	Total Funds 30 June 2017	Total Funds 30 June 2016
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	3	1,362	310,395	311,757	307,801
Charitable activities	3	271,927	-	271,927	285,626
Other trading activities	3	40,366	-	40,366	51,827
Investments		-	-	-	4
TOTAL INCOME		313,655	310,395	624,050	645,258
EXPENDITURE ON					
	4				
Raising funds		43,944		43,944	40,699
Charitable activities					
Research		60,369	149,544	209,913	172,168
Public awareness		158,045	170,568	328,613	386,140
TOTAL EXPENDITURE		262,358	320,112	582,470	599,007
Net Income	5	51,297	(9,717)	41,580	46,251
Fund balances brought forward		278,370	199,761	478,131	431,880
Fund balances carried forward		329,667	190,044	519,711	478,131

The Statement of Financial Activities includes all gains and losses in the year. All income expenditure derive from continuing activities.

The notes on pages 21 to 31 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Balance Sheet as at 30 June 2017

Company Number 496821

	Note	2017		2016	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		910,795		936,987
Current Assets					
Debtors	10	46,593		59,217	
Bank Current Account		<u>166,260</u>		<u>136,887</u>	
		212,853		196,104	
Creditors: amounts falling due within one year	11	<u>130,903</u>		<u>120,106</u>	
Net Current Assets			81,950		75,998
Creditors: amounts falling due after more than one year	12		473,033		534,854
Total Net Assets			<u>519,712</u>		<u>478,131</u>
Funds					
Unrestricted Funds					
General	14		329,667		278,370
Restricted Funds	15		190,045		199,761
			<u>519,712</u>		<u>478,131</u>

Approved by the directors (Members of the Council) on 10th January 2018 and signed on their behalf by:



C.D. WEINBERG
E. PLAYER

)
Members of the Council
)

The notes on pages 21, to 31 form part of these financial statements

The Centre for Crime and Justice Studies (ISTD)

Statement of Cash Flows for the Year Ended 30 June 2017

	2017		2016	
	£	£	£	£
NET CASH PROVIDED BY (USED IN)				
OPERATING ACTIVITIES:		29,373		3,451
CASH FLOWS FROM				
INVESTING ACTIVITIES:				
Interest	-		4	
Purchase of tangible fixed assets	-		(11,469)	
NET CASH PROVIDED BY (USED IN)				
INVESTING ACTIVITIES:		-		(11,465)
Change in cash and cash equivalents in the year		29,373		(8,014)
Cash and cash equivalents at the beginning of the year		136,887		144,901
Cash balance at end of year		£ 166,260		£ 136,887
Analysis of change in cash and short term deposits		At 1 July		At 30
		2016	Cashflows	June 2017
		£	£	£
Cash at bank and in hand		136,887	29,373	166,260
NET CASH PROVIDED BY (USED IN)				
OPERATING ACTIVITIES:				
CASH FLOWS FROM				
OPERATING ACTIVITIES:				
Net income/(expenditure) for the year	41,580		46,251	
Adjustments for:				
Depreciation charges	25,993		28,997	
Interest	-		(4)	
Loss/(profit) on the sale of fixed assets	199		203	
(Increase)/decrease in debtors	12,625		(22,125)	
Increase/(decrease) in creditors	(51,024)		(49,871)	
NET CASH PROVIDED BY (USED IN)				
OPERATING ACTIVITIES:	29,373		3,451	

The notes on pages 21 to 31 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 2017

1. Charity Information

The Centre for Crime and Justice Studies (ISTD) is a private limited company (registered number 496821) which is incorporated and domiciled in the UK. The address of the registered office is 2 Langley Lane, Vauxhall, London, SW8 1GB.

2. Accounting Policies

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

2.1 Basis of Preparation

The accounts have been prepared in accordance with the Charities SORP (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Centre for Crime and Justice Studies (ISTD) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policies notes.

2.2 Preparation of the Accounts on a Going Concern Basis

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charities forecasts and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Functional Currency

The functional currency of the Centre for Crime and Justice Studies (ISTD) is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

2.4 Foreign Currencies

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the date on which transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date. Differences arising on the translation of such items are dealt with in the statement of financial activities.

2.5 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.

2.6 Income

All income is included in the Statement of Financial Activities when it is probable that the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by way of grants and donations 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 2015 year and an on-account payment for the subsequent Volume 2016 year.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

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.

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.

2.8 Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Property	50 years
Office Equipment	4 years
Computer Equipment	3 years
Fixtures and Fittings	5 years

2.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 Financial Instruments

Financial assets such as cash and debtors are measured at their present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

3. Income

	Unrestricted	Restricted	2017	2016
	£	£	£	£
Donations	1,362	130,000	131,362	102,291
The Barrow Cadbury Trust	-	1,800	1,800	20,400
European Union	-	16,651	16,651	18,000
The Hadley Trust	-	131,045	131,045	128,475
Joseph Rowntree Charitable Trust	-	-	-	2,000
Economic and Social Research Council	-	-	-	22,135
Trust for London	-	30,000	30,000	-
Other	-	900	900	-
The Network For Social Change	-	-	-	14,500
Donations and legacies	1,362	310,396	311,758	307,801
Publications	255,777	-	255,777	252,222
Consultancy fees	13,070	-	13,070	27,047
Events	3,080	-	3,080	6,357
Charitable activities	271,927	-	271,927	285,626
Rental income	33,179	-	33,179	43,170
Membership	6,793	-	6,793	7,589
Other trading activities	394	-	394	1,068
Other trading activities	40,366	-	40,366	51,827

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

4. Expenditure

	Research	Public awareness	Raising funds	2017	2016
	£	£	£	£	£
Staff costs	99,489	148,346	22,520	270,355	293,526
Costs of staging conferences and other events	8,817	12,615	-	21,432	18,564
External fees and consultancy	272	2,936	-	3,208	15,343
Production of publications	5,160	17,002	-	22,162	12,894
Travel	1,366	2,353	-	3,719	7,814
Website	-	3,641	-	3,641	2,174
Other	158	587	-	745	718
Direct costs	<u>115,262</u>	<u>187,480</u>	<u>22,520</u>	<u>325,262</u>	<u>351,033</u>
Staff costs	51,202	76,346	11,590	139,138	119,257
Recruitment and other staff costs	2,704	4,032	612	7,348	12,501
Property costs	4,937	7,362	1,118	13,417	14,523
Other office costs	13,226	19,722	2,994	35,942	38,864
External fees	8,339	12,435	1,888	22,662	20,925
Bank interest and charges	1,774	2,645	402	4,821	6,138
Audit	2,903	4,329	657	7,889	6,770
Depreciation	9,565	14,262	2,165	25,992	28,996
Support costs	<u>94,650</u>	<u>141,133</u>	<u>21,426</u>	<u>257,209</u>	<u>247,974</u>
Total	<u>209,912</u>	<u>328,613</u>	<u>43,946</u>	<u>582,471</u>	<u>599,007</u>
2016	172,168	386,140	40,699	599,007	

5. Net income/(expenditure) resources for the year

This is stated after charging:

	2017	2016
	£	£
Depreciation	25,993	28,997
Auditor's remuneration	7,890	6,771

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

6. Staff Costs

	2017	2016
	£	£
Salaries	357,588	361,339
Employers National Insurance	33,679	33,060
Pension costs	18,226	18,384
	<u>409,493</u>	<u>412,783</u>

No employee received remuneration of more than £60,000 (2015: none)

The total benefits of key management personnel was:	137,606	134,933
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The average weekly number of employees (headcount) was as follows:	<u>11.6</u>	<u>11.6</u>
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The average weekly number of employees (full time equivalent) was as follows:	<u>8.8</u>	<u>8.8</u>
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7. Council Members' Remuneration and Related Party Transactions

Members of the Council are unpaid. Expenses reimbursed to Members of the Council during the year were £727 (2016: £551).

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 (2016: £Nil).

8. Taxation

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

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

9. Tangible Fixed Assets

	Property £	Office Equipment £	Computer Equipment £	Fixtures and Fittings £	Total £
Cost					
At 1 July 2016	1,033,886	27,650	14,699	10,170	1,086,405
Additions	-	-	-	-	-
Disposals	-	-	(1,620)	-	(1,620)
At 30 June 2017	<u>1,033,886</u>	<u>27,650</u>	<u>13,079</u>	<u>10,170</u>	<u>1,084,785</u>
Depreciation					
At 1 July 2016	109,076	26,824	11,484	2,034	149,418
Charge for year	20,678	439	2,842	2,034	25,993
Disposals	-	-	(1,421)	-	(1,421)
At 30 June 2017	<u>129,754</u>	<u>27,263</u>	<u>12,905</u>	<u>4,068</u>	<u>173,990</u>
Net Book Value					
At 30 June 2017	<u>904,132</u>	<u>387</u>	<u>174</u>	<u>6,102</u>	<u>910,795</u>
At 30 June 2016	<u>924,810</u>	<u>826</u>	<u>3,215</u>	<u>8,136</u>	<u>936,987</u>

10. Debtors

	2017 £	2016 £
Debtors	699	4,607
Grants receivable & accrued income	37,449	45,949
Other debtors & prepayments	8,445	8,661
	<u>46,593</u>	<u>59,217</u>

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

11. Creditors - Amounts falling due within one year

	2017 £	2016 £
Creditors - suppliers	25,512	25,086
Deferred income	57,841	52,266
Other taxation and social security	10,801	9,530
Sundry Creditors and accruals	24,928	22,011
Loan	11,821	11,212
	<u>130,903</u>	<u>120,105</u>

Deferred Income

	At 1 July 2016 £	Released in year £	Deferred in year £	At 30 June 2017 £
BJC Profit Share	50,000	(50,000)	50,000	50,000
Rental Income	2,266	(2,266)	7,841	7,841
Other	-	-	-	-
	<u>52,266</u>	<u>(52,266)</u>	<u>57,841</u>	<u>57,841</u>

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

	2017 £	2016 £
Loan	73,033	84,854
Deferred income	400,000	450,000
	<u>473,033</u>	<u>534,854</u>

Loan

	2017 £	2016 £
One to two years	11,821	11,212
Two to five years	54,059	51,275
More than five years	18,974	33,579
	<u>84,854</u>	<u>96,066</u>

In August 2013, the Centre took out a loan of £122,000 with Barclays Bank to cover the costs of repaying the loan to Charity Bank for redeveloping the ground floor in early 2013 and to develop the first floor of the building. This loan is secured on the property for repayment over 10 years at a fixed interest rate of 5.43%.

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.

13. Liability of members

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

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

14. Unrestricted funds

	Balance as at 1 July 2016	Income	Expenditure	Balance as at 30 June 2017
	£	£	£	£
Unrestricted funds	278,370	313,655	(262,358)	329,667
	<u>278,370</u>	<u>313,655</u>	<u>(262,358)</u>	<u>329,667</u>

15. Restricted Funds

	Balance as at 1 July 2016	Income	Expenditure	Balance as at 30 June 2017
	£	£	£	£
UK Justice Policy Review	185,261	131,045	(185,261)	131,045
Maturity Assessment	-	1,500	(1,500)	-
One Small Thing	-	100,000	(90,500)	9,500
European Prison Observatory	-	2,202	(2,202)	-
Young Adults and Street enforcements	-	30,000	-	30,000
Transition to Adulthood	-	300	(300)	-
Justice Matters: A community plan for Holloway	-	30,000	(10,500)	19,500
Undercover Policing	14,500	-	(14,500)	-
Alternatives to Custody in Europe	-	14,449	(14,449)	-
Other	-	900	(900)	-
	<u>199,761</u>	<u>310,396</u>	<u>(320,112)</u>	<u>190,045</u>

UK Justice Policy Review	Every year the Centre will publish a review of key criminal developments in the UK.
Maturity Assessment	This research will draw conclusions about the impact of Transitions to Adulthood guide Taking Account of Maturity on probation workers' approach to practical judgements and the shaping of tasks. The Guide sets an agenda for probation practice which builds on a series of innovations already set in train by the T2A Alliance.
One Small Thing	Lady Edwina Grosvenor established One Small Thing to champion trauma-informed practice with criminalised women. The project works with operational staff in women's prisons and in the community, developing approaches grounded in understanding and fostering positive outcomes for all.
European Prison Observatory	The purpose of the European Prison Observatory is to investigate and compare prison conditions, share good practice and promote the adoption of the National Preventative Mechanism and respect for human rights in prisons management across the European Union.
Transition to Adulthood	A research project investigating the impacts of the Taking Account of Maturity guide on probation users and on their practice, identifying any further current consequences for young adults and scoping out directions for future guidance.
Justice Matters: A community plan for Holloway	A project working with local residents around the closed Holloway prison in north London to develop a positive vision for the future of the site.

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

15. Restricted Funds (continued)

Undercover Policing

A project to give voice to the views of people involved in protest movements and justice campaigns who suspect they have been spied upon by the police. The project aims to bring together the key concerns raised by the evolving picture about undercover policing of protest groups and social movements and reflect on the views and experiences of those who have been spied upon regarding future governance of undercover policing in the area. Funded by the Centre for Crime and Justice Studies and The Network for Social Change. Publication due summer 2017.

Alternatives to Custody in Europe

A two year European Union funded collaboration charting the use of community sentences in eight European countries and assessing their effectiveness as an alternative to custody.

Young Adults and Street Enforcements

This project comprises a series of activities including research, producing briefings and holding events to find out how the police and local authorities are using powers to prohibit particular behaviours in public spaces to sanction young adults (18-25 year olds) in England and Wales. The first event is to be held October 2017, and publications are due summer 2018.

16. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	910,795	-	910,795
Net current assets	(271,995)	190,045	(81,950)
Long term liabilities	(473,033)	-	(473,033)
Net assets at 30 June 2017	165,767	190,045	355,812

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

17. Prior year comparatives

Statement of Financial Activities for the Year Ended 30 June 2016

	Unrestricted £	Restricted Funds £	Total Funds 30 June £
INCOME FROM			
Donations and legacies	2,291	305,510	307,801
Charitable activities	285,626	-	285,626
Other trading activities	51,827	-	51,827
Interest	4	-	4
TOTAL INCOME	339,748	305,510	645,258
EXPENDITURE ON			
Raising funds	40,699	-	40,699
Charitable activities			
Research	83,411	88,757	172,168
Public awareness	199,148	186,992	386,140
TOTAL EXPENDITURE	323,258	275,749	599,007
Net Income/(Expenditure)	16,490	29,761	46,251

Reserves

	Balance as at 1 July 2015	Incoming Resources	Resources Expended	Balance as at 30 June 2016
UK Justice Policy Review	148,000	128,475	(91,214)	185,261
One Small Thing	22,000	100,000	(122,000)	-
Joint Enterprise	-	12,000	(12,000)	-
Maturity Assessment	-	5,000	(5,000)	-
Transition to Adulthood	-	3,400	(3,400)	-
Justice Matrix	-	22,135	(22,135)	-
Undercover Policing	-	14,500	-	14,500
Accountability	-	2,000	(2,000)	-
Alternatives to Custody in Europe	-	18,000	(18,000)	-
	170,000	305,510	(275,749)	199,761
Unrestricted Funds	261,880	339,748	(323,258)	278,370
Total Funds	431,880	645,258	(599,007)	478,131

The Centre for Crime and Justice Studies (ISTD)

Notes to the Financial Statements for the Year Ended 30 June 2017

17. Prior year comparatives (continued)

Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	936,987	-	936,987
Net current assets	(275,759)	199,761	(75,998)
Long term liabilities	(534,854)	-	(534,854)
Net assets at 30 June 2015	<u>126,374</u>	<u>199,761</u>	<u>326,135</u>

18. Operating leases - equipment

	2017 £	2016 £
Total payments due		
Within one year	1,598	1,598
One to five years	-	1,598
	<u>1,598</u>	<u>3,196</u>

19. Financial Instruments

	2017 £	2016 £
Financial assets held at amortised cost (a)	38,474	50,882
Financial liabilities held at amortised cost (b)	73,062	67,839

(a) Financial assets measured at amortised cost include cash, accrued income, trade and other debtors but excludes prepayments.

(b) Financial liabilities held at amortised cost includes, trade creditors, accruals and other creditors but excludes deferred income.