

Criminal Justice Alliance

Annual Report and Financial Statements

Year ended 31 March 2024

Charity number 1143038

Company number 06331413



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INTRODUCTION

We are pleased to present this Criminal Justice Alliance (CJA) Trustees Report which highlights the organisation's key activities and achievements in 2023-2024.

Last year was an exciting year of transition and growth for the CJA. We continued to work with our members to effect systemic change in the criminal justice system in line with our 2022-2027 strategy: Reimagine, redesign, rebuild.

With a new government in place, there is now a critical opportunity to reimagine and reform our criminal justice system. The systemic challenges we face require a unified approach where the voluntary and community sectors, alongside people directly impacted by the justice system, are actively engaged in solution-focused policy decision making. This collaborative effort is essential to build a fairer, more effective, and values-driven criminal justice system that truly serves all members of our society. The CJA will continue to represent our members as a collective voice and present evidence-led reference points for the government to shift our justice system towards one that builds trust, priorities prevention and rehabilitation over punitive measures.

On behalf of all the Board, I want to thank our Kevin Wong and Carol Hodson, who stepped down as Chair and Treasurer respectively, after six years on the Board; and Nick Linfoot who undertook the Interim Chair role. Huge acknowledgement also to Rod Morgan, for his expertise and wisdom over the last five years- we wish him all the best in his retirement. My personal and special thanks to Coralyn Burge, Vice-Chair, for her guidance and wisdom throughout the year.

We also welcomed three new Trustees, Jason Grant, who chairs the ELEVATE CJS lived experience advisory group, Alex Stevens and Tom McNeil.

The Board of Trustees also thank Nina Champion, who stepped down as Director in September 2023. Trustees were delighted to appoint Annette So as Director of the CJA to lead the organisation into its next phase.

Finally, I am grateful to our members for their contributions and our funders, staff, volunteers and fellow Trustees for their continued support and commitment to building a fairer and more effective criminal justice system.

I am proud to have joined the CJA at this exciting juncture, and I look forward to supporting and further strengthening the work of the CJA.

Gemma Birkett
Chair, Board of Trustees

INFORMATION

Trustees

Chair	Kevin Wong (resigned 30 September 2023) Nicholas Linfoot (appointed Interim Chair 1 October 2023; resigned 28 July 2024) Gemma Birkett (appointed 29 July 2024)
Vice Chair	Coralyn Burge
Treasurer	Carol Hodson (resigned 23 January 2024) Stuart deBoos (appointed 1 July 2023 as Trustee and 23 January 2024 as Interim Treasurer)
Other Trustees	Rachel Allan Nicholas Evans Jason Grant-Rowles (appointed 1 September 2023) Frances Lang (appointed 1 July 2023) Thomas McNeil (appointed 29 July 2024) Rodney Morgan (resigned 30 July 2024) Lucie Russell (resigned 11 December 2023) Alex Stevens (appointed 1 September 2023)

Director	Nina Champion (resigned 30 September 2023) Annette So (appointed Interim Director 1 April 2024)
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Charity number	1143038
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Company number	06331413
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Registered Office & Business Address	CH2.26 Chester House Kennington Park, 1-3 Brixton Road London SW9 6DE	(From 1 August 2024) 88 Old Street EC1V 9HU
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Bankers	Co-operative Bank plc Blaise Pascal House 100 Pavilion Drive Brackmills Northampton NN4 7WZ	CAF Deposit Platform Flagstone Investment Management Limited 1 st Floor, Clareville House 26-27 Oxendon Street, London SW1Y 4EL
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Independent Examiner	Counterculture Partnership LLP Bank Chambers, Main Street Hawes, North Yorkshire DL8 3QL
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TRUSTEES' ANNUAL REPORT

Trustees present their report and Financial Statements for the year ended 31 March 2024. The Criminal Justice Alliance (CJA) is a company limited by guarantee incorporated in August 2007. In July 2011 it became a registered charity.

Objectives

The principal aims of the CJA are to promote the reduction and prevention of crime, the rehabilitation and the welfare of people with convictions and, so far as it is exclusively charitable, their families and dependants. The charity promotes or assists in the promotion of the sound administration of the criminal justice system.

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The CJA is a network of member organisations and individual academics working across the criminal justice system in England and Wales, including crime prevention, policing, prisons, probation and victim services. Members include individual academics and researchers, charities, professional associations, think tanks and research bodies, all committed to achieving a fair and effective criminal justice system in accordance with our charitable objectives. At the end of the reporting year, we had 211 members (including seven associate members). Our academic membership, introduced in 2023, continues to grow from strength to strength, with 22 academic members as of the last financial year. A full list of current members can be found on our website: <https://www.criminaljusticealliance.org.uk>.

Principal activities of the year

1. Articulating a shared vision for change - a Safe, Smart, Person-Centred, Restorative and Trusted criminal justice system

Influencing through our super-complaint

In December 2023, after nearly two and a half years, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), in partnership with the Independent Office of Police Conduct (IOPC) and College of Policing (CoP) concluded their investigation and published their response to our super-complaint on section 60 suspicion-less stop and search powers. The report shed light on policing's deeply concerning failure to adhere comprehensively to legal, best practice, and training frameworks endorsed by key authorities. Forces are falling short in providing section 60 training, and some forces lack any classroom training on stop and search altogether.

The report also confirmed a disproportionate number of stops and searches under section 60 for people from ethnic minority backgrounds, with no clear reasoning from the forces involved. Worryingly, the report deems child safeguarding during section 60 searches insufficient. Despite this, the report refrains from recommending the repeal of section 60.

The investigation yielded numerous recommendations to chief constables, the National Police Chief's Council (NPCC), the Home Office, and the Association of Police and Crime Commissioners (APCC). Six months on, their responses have now been published and we are pleased to see the recommendations accepted.

We published a detailed response to the report and conducted a social media campaign to highlight experiences of those directly impacted by section 60 stop and search powers. The issue received consideration media attention (The Guardian, The Times) and we will continue to call for its repeal of section 60 suspicion-less stop and search and for a comprehensive review of the legislation's effectiveness to be conducted.

“The lived reality of Black and brown people and the issues highlighted by the CJA must be addressed with utmost urgency. The continued use of section 60 disproportionately exposes these sections of British communities to more harm than good.”

Desmond Brown, CJA Race disparity expert group member, and Director at Growing Futures CIC, a CJA member.

Influencing through co-producing consultation responses and key stakeholder engagement

We co-produced a number of policy briefings and consultation responses with our members. These covered a range of issues including restorative justice and improving victims' access to justice; police powers, specifically revisions to the Police and Criminal Evidence Act and the role of Community Scrutiny Panels in enhancing police legitimacy and transparency.

Detailed written evidence was also submitted to Select Committees, including to the House of Commons Public Bill Committee on the Victims and Prisoners Bill, and the Justice and Home Affairs Committee on community sentences.

We also called for immediate attention and action by government agencies, highlighting specific areas of concern in statements on post-release support, prison overcrowding, and the impact of vetting delays of people with lived experience of the criminal justice system. Working with CJA members, we also contributed and continue to promote the Double Disadvantage Action Plan, calling for accountability from government agencies to improve outcomes for Black, Asian, minoritised and migrant women across the criminal justice system.

Influencing through advisory groups and events

We contributed to a growing number of advisory groups across the criminal justice system, including:

- All Party Parliamentary Group on Restorative Justice and External Reference Group for the Metropolitan Police on building trust and confidence.
- His Majesty's Inspectorate of Prisons on their thematic on Black men in prison
- HMICFRS External Reference Group on race and policing
- His Majesty's Court and Tribunal Service Defendants Voice Engagement Panel
- His Majesty's Prison and Probation Service Lived Experience Engagement Network
- MoJ Female Offender Minority Ethnic Working Group
- The Victims' Commissioner Working Group on Restorative Justice

Through these groups we have been able to challenge and contribute ideas and solutions at an early stage, as policies and practical guidance are being deliberated and formulated.

2. Co-ordinating collaborative working

Building on our inaugural research symposium held in 2023, we published, in partnership with the University of Westminster, a symposium compendium encapsulating the insights and discussions from the event on the theme of a Trusted criminal justice system.

Our members meetings continue to bring different organisations, individual actors and academics across the sector together, allowing exchange of ideas and sharing of learnings and best practices.

Working in partnership with the Media Trust, we are co-producing a series of short films with our members on the criminal justice system. The films will help amplify our members' work, the roles they play in the criminal justice system, as well as the systemic change we would like to see collectively. It is anticipated that all ten short films will be available in autumn 2024.

3. Changing narratives

We produced resources for journalism students to highlight the nuances of criminal justice reporting, ensuring it is solution-focused, trauma-informed and sensitive. A short film focusing on the constructive criminal justice reporting was also produced and launched at City University, and all resources made available on our website. Further events/ workshops will also be held at journalism schools around the country in 2024-2025.

We also highlighted in the media the importance of support for people to gain employment and develop positive relationships after release from prison, including a letter in The Telegraph focusing on mothers in prison and the need for community solutions; and a Radio Five interview sharing the experiences of mothers and children separated by imprisonment and the need for greater support. We also secured coverage about the need for criminal record reform (as set out by the #FairChecks campaign) and the need for greater digital access in prisons, in the Big Issue.

4. Promoting power sharing

We continued to deliver our pilot ELEVATE lived experience leadership programme. The first cohort programme was completed in December 2023. Participants took part in a year-long programme with weekly online workshops and monthly in-person sessions, alongside coaching and supervision. Participants also completed senior-level work and shadow Board placements, and a research project on social change.

"I have grown a lot professionally and personally. I attribute this wholly to ELEVATE".

"The last year has been an eventful one, I have taken the plunge and aimed to upskill myself internally by taking on responsibilities strategically to build my knowledge and skill in aspects of senior management where I felt less confident. I have asked to be a Trustee in several charities with the aim of building the skillset for myself in relation to Trustee governance so should I want and the position is fitting, I am prepared to apply for either CEO roles or senior management roles."

ELEVATE CJS Leaders, 2023

5. Tackling racial inequality

Further to the publication of our toolkit *Tackling Race Inequality* in 2023, we held a number of workshops with CJA members, including a regional event in Bristol, utilising the toolkit to support civil society organisations in challenging racially discriminatory criminal justice policies. We also conducted training workshops with the MoJ and Home Office on improving adherence to the Public Sector Equality Duty and Equality Impact Assessments; and delivered sessions to the NPCC and APCC on how PCCs and constabularies can reduce race disparities across policing.

We published a report on workforce diversity, *Beyond a Numbers Game*. The report explores ways to improve recruitment, retention and progression of racially minoritised staff across the criminal justice system. Building on this report, we are working with the New Futures Network to explore how we can support them with improving employment outcomes for Black, Muslim and minority ethnic prison leavers.

6. Key organisational changes

In September 2023, Nina Champion stepped down as Director and the Board of Trustees appointed Annette So, as Interim Director (1 October 2023 to 31 March 2024) and formally as Director, effective 1 April 2024.

An advisory group to the Board has been formed to support the Board of Trustees. Advisors include former Trustees who hold particular skills, knowledge and networks that may add value to the CJA. They are not Trustees and do not attend Board meetings. Advice is provided in a voluntary capacity.

7. Future workplans

The recent change in government administration presents an opportune time for the criminal justice sector to engage with the incoming government to shape policy reform. In July 2024, we published *Time for Change*, a comprehensive report drawing on CJA members views on the key issues facing the criminal justice system, and the individuals and communities who use their services. The report provides a summary of specific policy proposals that our members have put forward, and some cross-cutting themes at the heart of the challenges and choices now facing the newly elected government. Building on the findings of the report, we will continue to advocate for evidence-led policy changes in the criminal justice system, focusing on areas that our members have highlighted- services for women and girls, prison and probation conditions, victim services and restorative justice, addressing institutional racism, engagement of people of lived experience and the role of academia in policy reform.

We will launch new networks within our membership, including Connections Club and Communications Network, convening and providing opportunities for the CJA members and the sector to share learnings and build on the eco-system to promote a fair and effective criminal justice system.

Drawing on the learnings from our first-year pilot lived experience leadership programme, we will continue to deliver ELEVATE CJS 2024 and to explore scaling up the programme nationally, forming strong foundations for future lived experience leaders in the different sectors. A new component will be introduced in the programme, 'ELEVATE CJS in the Community'- a project to identify gaps in leadership opportunities for individuals with lived experience of the CJS who are active within the local community. The pilot will follow the ABCD (Asset Based Community Development) model in its approach to community leadership, mobilising and impacting the community.

We will also seek to hold a number of public events to raise awareness of criminal justice issues and the journeys of those directly impacted by the criminal justice system, including Yellow Ribbon Run, an initiative started in Singapore and adapted in the Czech Republic- aimed at promoting 'second chances' and raising awareness of the barriers faced by those who are or were incarcerated.

Funders and Supporters

We are hugely grateful to our funders, AB Charitable Trust, Barrow Cadbury Trust, The Churchill Fellowship, Lloyds Bank Foundation, Network for Social Change, Pocrecci Initiative, Porticus UK, Quintin Hogg Trust and Trust for London for their support during the year. To our individual donors, we are extremely grateful for your generosity which allows us to carry on our work.

Governance and Management

The charity is governed by a Board of Trustees. Trustees are elected at the Annual General Meeting or appointed between meetings by co-option. Trustees delegate day-to-day running of the charity to the Director and Deputy Director who report on operational performance through the Chair and financial performance through the Treasurer to the Board. Financial and fundraising reports are considered at each Board meeting. A Risk Register and RAG rating noting progress against the CJA business plan are also regularly considered by Trustees.

The Board currently has two permanent sub-committees:

- Finance and Resources Committee
- Policy and Communications Committee

All sub-committees operate under terms of references approved by the Board. Trustees have also played a role in recruitment, chairing members meetings and providing final peer reviews for CJA publications.

Financial Review

The results for the year ended 31 March 2024 are set out in the attached Financial Statements. Total incoming resources for the year were £442,463 (2023: £441,662). Expenditure for the year was £472,381 (2023: £451,333). The deficit for the year was thus £29,918 (2023 deficit: £9,671). The Fund balances carried forward at 31 March 2024 totalled £159,968 (2023: £189,886) of which £137,615 were unrestricted as to use (2023: £174,183)

Reserves Policy

The Trustees review the CJA's reserves policy annually. Considering the liabilities and costs associated with a reduction in the level of the charity's activities that might be caused by a reduction in funding, the Trustees have resolved that we should hold unrestricted reserves sufficient to cover not less than four months' anticipated expenditure and aim to increase unrestricted reserves to six months in due course.

Trustees' responsibilities

Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom generally accepted accounting practice.

Company and charity law applicable to charities in England and Wales 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 Company and of the surplus or deficit for the period. In preparing those Financial Statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities' SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures being disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on a going concern basis (unless it is inappropriate to presume that the charity will continue in operation).

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and which enable them to ensure that the Financial Statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Preparation of the Report

This report has been prepared in accordance with the charity's governing document, the Charities Act 2011 and recommendations contained in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 (FRS 102).

This report was approved by the Board on 25 September 2024 and signed on its behalf by:



.....

Gemma Birkett (Chair)



.....

Stuart deBoos (Trustee)

Independent Examiner's report to the Board of Trustees of the Criminal Justice Alliance

I report to the Trustees on my examination of the accounts of Criminal Justice Alliance (charity number 1143038, Company number 06331413) for the year ended 31 March 2024 which are set out on pages 15 to 29.

Respective responsibilities of Trustees and Independent Examiner

The Trustees (who are also the Directors of the Company for the purposes of Company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of Independent Examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of being a Fellow Member of the Association of Charity Independent Examiners, which is one of the listed bodies.

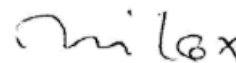
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or,
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dated: 21 October 2024

Signed:



Tom Wilcox

Statement of Financial Activities

Incorporating the Income & Expenditure Account and the Statement of Recognised Gains & Losses

For the year ended 31 March 2024

	Notes	Unrestricted Funds Year ended 31 March 2024	Restricted Funds Year ended 31 March 2024	Total Funds Year ended 31 March 2024	Total Funds Year ended 31 March 2023
		£	£	£	£
Income from					
Donations & legacies	2	74,644	341,681	416,325	423,922
Charitable activities	3	17,580	-	17,580	17,599
Investments		8,558	-	8,558	141
Total income		100,782	341,681	442,463	441,662
Expenditure on		£	£	£	£
Raising funds	4 & 5	30,413	34,713	65,126	55,112
Charitable activities					
Policy work	4 & 6	70,227	95,314	165,541	211,526
CJA Awards	4 & 6	-	3,280	3,280	40,950
Membership support	4 & 6	36,709	-	36,709	40,660
ELEVATE CJS	4 & 6	-	201,725	201,725	103,085
Charitable activities		106,936	300,319	407,255	396,221
Total expenditure		137,349	335,032	472,381	451,333
<i>Net (expenditure)/ income</i>		(36,567)	6,649	(29,918)	(9,671)
Transfers between funds	11	-	-	-	-
Net movement in funds		(36,567)	6,649	(29,918)	(9,671)
Reconciliation of funds					
Total funds brought forward	11 & 12	174,182	15,704	189,886	199,557
Total funds carried forward	11 & 12	137,615	22,353	159,968	189,886

The notes on pages 14 to 25 form part of the Financial Statements.

Income from investments was unrestricted in both the current and prior periods.

Balance Sheet

As at 31 March 2024

		Total Funds Year ended 31 March 2024		Total Funds Year ended 31 March 2023	
		£	£	£	£
Fixed assets	8		-		433
Current assets					
Debtors & prepayment:	9	127,679		58,228	
Cash at bank & in hand		220,810		319,700	
		<u>348,489</u>		<u>377,928</u>	
Liabilities					
Creditors : amounts falling due within one year	10	(188,521)		(188,475)	
Net current assets/(liabilities)			<u>159,968</u>		<u>189,453</u>
Net assets/(liabilities)			<u>159,968</u>		<u>189,886</u>
Charity funds		£	£	£	£
Restricted funds	11 & 12		22,353		15,703
Unrestricted funds					
General fund	11 & 12		137,615		174,183
Total charity funds			<u>159,968</u>		<u>189,886</u>

The notes on pages 14 to 25 form part of the Financial Statements.

The Financial Statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable Company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2024, and the members have not required the charitable Company to obtain an audit of its Financial Statements for the year ended 31 March 2024 under section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

They were approved and authorised for issue by the Board of Trustees on 25 September 2025 and signed on their behalf by



Gemma Birkett
Chair

Notes to Financial Statements

1. Accounting policies

Basis of preparation of the financial statements

The Financial Statements have been prepared in accordance with 'Charities SORP (FRS 102)- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees, has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment.

Legal status

The Criminal Justice Alliance is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered address is 88 Old Street, EC1V 9HU.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Membership income is credited to the Statement of Financial Activities when received or receivable, whichever is earlier, and is recognised in full at this point as opposed to deferred across the membership period.

Other income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Computer equipment	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors 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.

Financial instruments

Basic financial instruments are measured at amortized cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial period.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 March 2024 £	Restricted Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2024 £
Grants			
AB Charitable Trust	44,000	-	44,000
Barrow Cadbury Trust	-	59,999	59,999
Barrow Cadbury Trust (CJA Awards)	-	10,000	10,000
Lloyds Bank Foundation	-	51,528	51,528
Lloyds Bank Foundation (ELEVATE CJS)	-	45,581	45,581
Network for Social Change	-	8,039	8,039
Pocressi Initiative	-	14,950	14,950
Porticus UK (Positive Pathways from Prison)	30,000	-	30,000
Porticus UK	-	59,250	59,250
Porticus UK (ELEVATE CJS)	-	15,750	15,750
Quintin Hogg Trust	-	21,084	21,084
The Churchill Fellowship	-	13,857	13,857
Trust for London (ELEVATE CJS)	-	41,643	41,643
	74,000	341,681	415,681
Donations	644	-	644
Total	74,644	341,681	416,325
	Unrestricted Funds Year ended 31 March 2023 £	Restricted Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2023 £
Grants			
AB Charitable Trust	40,000	-	40,000
Baring Foundation	-	52,000	52,000
Barrow Cadbury Trust	-	40,000	40,000
Barrow Cadbury Trust (CJA Awards)	-	10,000	10,000
Erasmus Plus	-	2,443	2,443
Esmee Fairbairn Foundation	14,583	-	14,583
Frameworks	-	3,000	3,000
Lloyds Bank Foundation	-	51,706	51,706
Lloyds Bank Foundation (ELEVATE CJS)	-	21,923	21,923
Pocressi Initiative	-	10,000	10,000
Porticus - Positive Pathways	39,993	-	39,993
Porticus UK	30,670	-	30,670
Quintin Hogg	-	2,840	2,840
Reed Smith LLP	-	3,000	3,000
The Hadley Trust	50,000	-	50,000
Trust for London (ELEVATE CJS)	-	50,000	50,000
	175,246	246,912	422,158
Donations	1,764	-	1,764
Total	177,010	246,912	423,922

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended	Year ended	Year ended
	31 March 2024	31 March 2024	31 March 2024
	£	£	£
Membership subscriptions	17,580	-	17,580
	<u>17,580</u>	<u>-</u>	<u>17,580</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended	Year ended	Year ended
	31 March 2023	31 March 2023	31 March 2023
	£	£	£
Membership subscriptions	17,599	-	17,599
	<u>17,599</u>	<u>-</u>	<u>17,599</u>

4. Total expenditure

	Direct staff costs Year ended 31 March 2024 £	Direct other costs Year ended 31 March 2024 £	Indirect costs Year ended 31 March 2024 £	Total costs Year ended 31 March 2024 £
Raising funds	43,778	-	21,348	65,126
Charitable activities:				
Policy & Programmes	99,475	7,003	59,063	165,541
CJA Awards	2,198	-	1,082	3,280
ELEVATE CJS	93,156	47,429	61,140	201,725
Membership support	24,643	-	12,066	36,709
Charitable activities	219,472	54,432	133,351	407,255
Total	263,250	54,432	154,699	472,381

	Direct staff costs Year ended 31 March 2023 £	Direct other costs Year ended 31 March 2023 £	Indirect costs Year ended 31 March 2023 £	Total costs Year ended 31 March 2023 £
Raising funds	40,785	-	14,327	55,112
Charitable activities:				
Policy & Programmes	116,340	33,054	62,132	211,526
CJA Awards	7,199	22,860	10,891	40,950
ELEVATE CJS	45,998	27,124	29,963	103,085
Membership support	29,829	86	10,745	40,660
Charitable activities	199,366	83,124	113,731	396,221
Total	240,151	83,124	128,058	451,333

An analysis of expenditure on raising funds can be found in note 5. An analysis of expenditure on charitable activities can be found in note 6.

An analysis of staff costs can be found in note 7. Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area.

	Total costs Year ended 31 March 2024 £	Total costs Year ended 31 March 2023 £
Indirect staff costs	65,987	53,415
Other people costs	4,929	8,671
Professional services	42,154	16,358
Premises and administration	26,637	38,856
Governance	14,992	10,758
	154,699	128,058

Governance costs comprise the following expenses:

	Total costs Year ended 31 March 2024 £	Total costs Year ended 31 March 2023 £
Statutory accounts production	4,596	3,720
Independent examination	3,600	2,940
Trustee recruitment & training	1,790	1,397
Other	5,006	2,701
	<hr/> 14,992	<hr/> 10,758

5. Expenditure on raising funds

	Unrestricted Funds Year ended 31 March 2024 £	Restricted Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2024 £
Direct staff costs	25,358	18,420	43,778
Direct other costs	-	-	-
Indirect costs	5,055	16,293	21,348
Total	<hr/> 30,413	<hr/> 34,713	<hr/> 65,126

	Unrestricted Funds Year ended 31 March 2023 £	Restricted Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2023 £
Direct staff costs	40,785	-	40,785
Direct other costs	-	-	-
Indirect costs	14,327	-	14,327
Total	<hr/> 55,112	<hr/> -	<hr/> 55,112

6. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 March 2024 £	Restricted Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2024 £
Policy & Programmes			
Direct staff costs	50,716	48,759	99,475
Direct other costs	-	7,003	7,003
Indirect costs	19,511	39,552	59,063
	<u>70,227</u>	<u>95,314</u>	<u>165,541</u>
CJA Awards	£	£	£
Direct staff costs	-	2,198	2,198
Direct other costs	-	-	-
Indirect costs	-	1,082	1,082
	<u>-</u>	<u>3,280</u>	<u>3,280</u>
Membership support	£	£	£
Direct staff costs	24,643	-	24,643
Direct other costs	-	-	-
Indirect costs	12,066	-	12,066
	<u>36,709</u>	<u>-</u>	<u>36,709</u>
ELEVATE CJS	£	£	£
Direct staff costs	-	93,156	93,156
Direct other costs	-	47,429	47,429
Indirect costs	-	61,140	61,140
	<u>-</u>	<u>201,725</u>	<u>201,725</u>
Total	<u>106,936</u>	<u>300,319</u>	<u>407,255</u>

	Unrestricted Funds Year ended 31 March 2023 £	Restricted Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2023 £
Policy & Programmes			
Direct staff costs	16,649	99,690	116,339
Direct other costs	(322)	33,376	33,054
Indirect costs	58,984	3,149	62,133
	<u>75,311</u>	<u>136,215</u>	<u>211,526</u>
CJA Awards	£	£	£
Direct staff costs	5,610	1,589	7,199
Direct other costs	11,946	10,914	22,860
Indirect costs	10,891	-	10,891
	<u>28,447</u>	<u>12,503</u>	<u>40,950</u>
Membership support	£	£	£
Direct staff costs	12,286	17,543	29,829
Direct other costs	(15)	101	86
Indirect costs	10,745	-	10,745
	<u>23,016</u>	<u>17,644</u>	<u>40,660</u>
ELEVATE CJS	£	£	£
Direct staff costs	3,666	42,332	45,998
Direct other costs	(4,897)	32,021	27,124
Indirect costs	27,089	2,874	29,963
	<u>25,858</u>	<u>77,227</u>	<u>103,085</u>
Total	<u>152,632</u>	<u>243,589</u>	<u>396,221</u>

7. Staff costs



	Total Costs Year ended 31 March 2024 £	Total Costs Year ended 31 March 2023 £
Gross salaries	288,641	255,364
Employers NIC	23,558	22,710
Employers pension	17,038	15,492
	329,237	293,566

The average headcount during the year was 6 persons (2023: 6 persons).

One employee received employee emoluments between £70,000 and £79,999 (2023: 0 employees). One employee received employee emoluments between £60,000 and £69,999 (2023: One employee)

The total employee emoluments paid to key management personnel during the year was £142,182 (2023: £151,858).

8. Tangible fixed assets

Cost	Computer Equipment £	Year ended 31 March 2024 £
At 1 April 2023	729	729
Additions in the year	-	-
At 31 March 2024	729	729
Accumulated depreciation		
At 1 April 2023	296	296
Charge for the year	433	433
At 31 March 2024	729	729
Net book value		
At 1 April 2023	433	433
At 31 March 2024	-	-

9. Debtors and prepayments

	Total Year ended 31 March 2024 £	Total Year ended 31 March 2023 £
Trade debtors	120,392	51,545
Prepayments	2,449	5,809
Rent & IT deposit	4,838	874
	127,679	58,228

10. Creditors- amounts falling due within one year



	Total Year ended 31 March 2024 £	Total Year ended 31 March 2023 £
Trade creditors	16,750	7,317
Accruals	8,600	1,611
Deferred income	155,050	170,603
HMRC	6,183	6,785
Pension liability	1,938	2,159
	188,521	188,475

Deferred income consists of grant income received in the current financial year for activities happening in the next and is broken down as follows:



	Total Year ended 31 March 2024 £	Total Year ended 31 March 2023 £
Brought forward	170,603	216,689
Released to income in year	(410,000)	(400,875)
Deferred at year end	394,447	354,789
Carried forward	155,050	170,603

11. Analysis of charity funds

	Balance brought forward	Income for the period	Expenditure for the period	Transfers between funds	Balance carried forward
	Year Ended 01 April 2023	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	174,182	100,782	(137,349)	-	137,615
Unrestricted Funds	174,182	100,782	(137,349)	-	137,615
Restricted Funds	£	£	£	£	£
Barrow Cadbury Trust	-	59,999	(57,738)	-	2,261
Barrow Cadbury Trust (CJA Awards)	-	10,000	(9,862)	-	138
Lloyds Bank Foundation	2,250	51,528	(51,528)	-	2,250
Lloyds Bank Foundation (ELEVATE CJS)	6,577	45,581	(45,581)	-	6,577
Network for Social Change	-	8,039	(8,039)	-	-
Pocressi Initiative	5,400	14,950	(9,100)	-	11,250
Porticus UK	-	59,250	(59,250)	-	-
Porticus UK (ELEVATE CJS)	-	15,750	(15,750)	-	-
Quintin Hogg Trust	-	21,084	(20,757)	-	327
The Churchill Fellowship	-	13,857	(15,444)	-	(1,587)
Trust for London (ELEVATE CJS)	1,477	41,643	(41,983)	-	1,137
Restricted Funds	15,704	341,681	(335,032)	-	22,353
Total Funds	189,886	442,463	(472,381)	-	159,968

Barrow Cadbury Trust

A three year grant to support removing the barriers to systemic change in the criminal justice system.

Barrow Cadbury Trust (CJA Awards)

Support towards the annual Criminal Justice Alliance Awards and Awards alumni engagement.

Lloyds Bank Foundation

A three-year grant as part of the Lloyds Bank Foundation Criminal Justice National Programme with a focus on restorative justice and restorative practices; supporting young adult and Black, Asian and minority ethnic victims of crime and reparative community sentences.

Lloyds Bank Foundation (ELEVATE CJS)

A three-year grant from Lloyds Bank Foundation for the ELEVATE CJS lived experience pilot leadership programme which commenced in April 2023.

Network for Social Change

A new one-off grant to support the delivery of the ELEVATE CJS lived experience pilot programme.

Bernard Lewis Family Charitable Trust via The Pocressi Initiative (TPI)

A three-year grant to support the delivery and of the ELEVATE CJS lived experience pilot leadership programme.

Quintin Hogg Trust

A grant to support the CJA's inaugural annual research symposium and the delivery of the ELEVATE CJS lived experience pilot leadership programme.

Trust for London (ELEVATE CJS)

A two-year grant to support the delivery and evaluation of the ELEVATE CJS lived experience pilot leadership programme which commenced in April 2022.

Analysis of charity funds (con't)

	Balance brought forward	Income for the period	Expenditure for the period	Transfers between funds	Balance carried forward
	Year Ended 01 April 2022	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General Fund	187,177	194,750	(207,745)	-	174,182
Unrestricted Funds	187,177	194,750	(207,745)	-	174,182
Restricted Funds					
Baring Foundation	-	52,000	(52,000)	-	-
Barrow Cadbury Trust	-	40,000	(40,000)	-	-
Barrow Cadbury Trust (CJA Awards)	-	10,000	(10,000)	-	-
Erasmus Plus	5,803	2,443	(8,246)	-	-
Frameworks UK	-	3,000	(3,000)	-	-
Lloyds Bank Foundation	-	51,706	(49,456)	-	2,250
Lloyds Bank Foundation (ELEVATE CJS)	6,577	21,923	(21,923)	-	6,577
Pocressi Initiative	-	10,000	(4,600)	-	5,400
Quintin Hogg	-	2,840	(2,840)	-	-
Reed Smith LLP	-	3,000	(3,000)	-	-
Trust for London (ELEVATE CJS)	-	50,000	(48,523)	-	1,477
Restricted Funds	12,380	246,912	(243,588)	-	15,704
Total Funds	199,557	441,662	(451,333)	-	189,886

Baring Foundation

A 18-month grant as part of the Baring Foundation Strengthening Civil Society Programme Racial Justice Fund with a focus on the Public Sector Equality Duty.

Barrow Cadbury Trust

A new three year grant to support removing the barriers to systemic change in the criminal justice system.

Barrow Cadbury Trust (CJA Awards)

Support towards the annual Criminal Justice Alliance Awards.

Erasmus Plus

To support CJA participation in the Erasmus Plus Knowledge Exchange partnership on systems-change in criminal justice.

Frameworks

A single grant to support the delivery and promotion of Frameworks UK research.

Lloyds Bank Foundation

A three year grant as part of the Lloyds Bank Foundation Criminal Justice National Programme with a focus on restorative justice and restorative practices; supporting young adult and Black, Asian and minority ethnic victims of crime and reparative community sentences.

Lloyds Bank Foundation (ELEVATE CJS)

A new three year grant from Lloyds Bank Foundation for the ELEVATE CJS lived experience pilot leadership programme which commenced in April 2022.

Bernard Lewis Family Charitable Trust via The Pocressi Initiative (TPI)

A new three year grant to support the delivery and evaluation of the ELEVATE CJS lived experience pilot leadership programme.

Quintin Hogg Trust

A grant to support the CJA's inaugural annual research symposium and the delivery of the ELEVATE CJS lived experience pilot leadership programme.

Reed Smith LLP

A one-off grant to support CJA's work on tackling racial inequality.

Trust for London (ELEVATE CJS)

A new three year grant for the ELEVATE CJS lived experience pilot leadership programme which commenced in April 2022.

12. Analysis of net assets

	Unrestricted Funds Year ended 31 March 2024 £	Restricted Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2024 £
Current assets	210,512	137,977	348,489
Current liabilities	(72,897)	(115,624)	(188,521)
	<u>137,615</u>	<u>22,353</u>	<u>159,968</u>
	Unrestricted Funds Year ended 31 March 2023 £	Restricted Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2023 £
Fixed assets	433	-	433
Current assets	298,614	79,314	377,928
Current liabilities	(124,865)	(63,610)	(188,475)
	<u>174,182</u>	<u>15,704</u>	<u>189,886</u>

13. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £Nil). One member of the Board of Trustees received £143 reimbursement of expenses for travel to meetings (2023: £Nil).

14. Related party transactions

During the year there were no related party transactions (2023: £Nil).