CRIMINAL JUSTICE ALLIANCE

(Company limited by guarantee)

Annual report and accounts

Year ended 31 March 2026

Registered charity no 1143038
Registered company no 06331413

Criminal Justice Alliance
Annual Report and Accounts
Year ended 31 March 2026

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CHAIR'S INTRODUCTION

I am pleased to introduce the Criminal Justice Alliance (CJA) Annual Report and Accounts. This report highlights the organisation's key activities and achievements in the financial year 2025-2026 and the CJA's brilliant, small but mighty team's successes in change in the criminal justice system.

The only constant is change and the CJA has worked to navigate an ongoing and highly volatile political environment marked by sweeping justice reforms—from the policing white paper, Sentencing Review and subsequent Act to the recently announced review into prisons. We remain dedicated to ensuring our members' deep knowledge and expertise are amplified as these changes are developed and embedded.

We have experienced some significant wins this year, including:

- The Colleague of Policing updating their guidance for stop and search partly in response to our 2021 super complaint.
- Attending a roundtable at No. 10 Downing Street with Lord Timpson and the Prime Minister's Special Adviser for Appointments and Transparency. Attended by ELEVATE CJS programme graduates, the session successfully secured concrete short-term wins, including people no longer needing to disclose spent convictions when applying for public appointments.
- Held our annual awards ceremony at Rich Mix in London on November 27, 2025, celebrating excellence across the criminal justice sector.
- We were thrilled to have won a silver award in the Smiley Charity Film awards for our film The Cycle.

And were delighted that a number of the other nine films made by our members, in collaboration with the Media Trust, have won awards his year.

I am excited for the years ahead. We will launch our new strategy next year, which will focus both on our commitment to evidence-led influencing work and our role creating opportunities for our members to connect and support each other.

On behalf of the Board, I would like to thank the Trustees who stepped down this year, Jason Grant-Rowles, Summer Alston-Smith, Kirsten Westlake and Ropinder Gill. I am delighted to welcome Joe Tarbert, Elsa Corry-Roake and Mignon French as Trustees in July 2025 and remain extremely grateful to our members for their contributions and to our funders, staff, volunteers and fellow Trustees for their continued support and commitment.

Gemma Birkett

Chair, Board of Trustees

INFORMATION

Trustees	
Chair	Gemma Birkett
Vice Chair	Summer Alston-Smith (appointed 24 July 2025; resigned 22 January 2026) Frances Lang (appointed Interim Vice-Chair 22 January 2026)
Treasurer	Bernard Manson
Other Trustees	Elsa Corry-Roake (appointed 24 July 2025) Mignon Rachael French (appointed 24 July 2025) Ropinder Gill (appointed 24 July 2025; resigned 31 January 2026) Jason Grant-Rowles (resigned 26 January 2026) Thomas McNeil (resigned 29 June 2026) Joe Tarbert (appointed 24 July 2025) Kirsten Westlake (appointed 24 July 2025; resigned 2 February 2026) Alex Stevens
Director	Nicola Dawn (appointed 5 January 2026)
Charity number	1143038
Company number	06331413
Registered Office& Business Address	88 Old Street London EC1V 9HU
Bankers	Co-operative Bank plc Blaise Pascal House 100 Pavilion Drive Brackmills Northampton NN4 7WZ CAF Deposit Platform Flagstone Investment Management Limited 1st Floor, Clareville House 26-27 Oxendon Street, London SW1Y 4EL
Independent Examiner	Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea, East Sussex TN40 1HH

TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and Accounts for the year ended 31 March 2026. The Criminal Justice Alliance (CJA) is a company limited by guarantee incorporated in August 2007. In July 2011 it became a registered charity.

Charitable 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 also 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. A full list of current members can be found on our website: https://www.criminaljusticealliance.org.uk.

1. Articulating a shared vision for change

Actively building towards a safe, smart, person-centred, restorative, and trusted criminal justice system.

We submitted evidence to the Independent Sentencing Review, following a targeted two-week consultation period with our members. We ran a member survey and held specific consultations with our membership to shape our recommendations. These include: the voluntary sector must be treated as strategic not just delivery partners, there needs to be steps taken to reduce the women's prison population and the criminal justice system needs to champion a rehabilitative culture. We continued our influencing efforts and focused our public affairs work on securing full funding for mental health treatment requirements.

We collaborated with *The British Journal of Community Justice* to publish a special edition focused on reactions to the Independent Sentencing Review, inviting CJA members to contribute thought pieces and articles. Staff and trustees worked closely with the editorial board to edit and format pieces from our expert members—including Action for Race Equality, Hibiscus, Cordis Bright, and User Voice—on deep-seated systemic issues like racial inequality, probation opportunities, and artificial intelligence.

In partnership with MetroPolis at Manchester Metropolitan University, we hosted our 2025 Research Symposium focusing on a *safer criminal justice system* which served as a major evidence-gathering and convening milestone for our membership. The event drew 120 attendees, bringing together

frontline practitioners, academics, and a dedicated policymaker panel to co-produce summary notes for our network. A write up from the event was featured on the MetroPolis website https://mcrmetropolis.uk/towards-a-fairer-system-cja-and-metropolis-host-research-led-symposium/

This symposium laid the groundwork for our collaborative work with the *British Journal of Community Justice* for a follow-up seminar, where we chaired a panel session alongside key members and partners—including the Hardman Trust, Novus, and Back on Track—exploring the operational impacts of the Sentencing Act and new approaches to post-release support.

2. Co-ordinating collaborative working

Actively bringing the alliance together to strengthen sector unity and shared priorities.

The CJA Awards 2025 were held on Thursday, 27 November 2025 at Rich Mix in London, bringing together 129 stakeholders from across the criminal justice sector, including charities, journalists, practitioners, and people with lived experience.

A central theme of the 2025 Awards was the recognition of individuals who have used lived experience of the criminal justice system to drive meaningful change. To reflect this, we introduced two new lived-experience specific award categories: *Lived Experience Award – Outstanding Individual* and *Lived Experience Award – Outstanding Organisation*.

Many nominees and winners had been directly impacted by the system themselves. Julia Margo, winner of the *Lived Experience Award – Outstanding Individual*, exemplifies this impact. Drawing on her own experience, Juia helped draft an amendment to the Victims and Courts Bill, recently approved by the Government, changing the law on parental responsibility, just days before the Awards. Reflecting on the importance of recognition for people with lived experience, Julia said:

It's incredible that we have a way of rewarding people who have used their lived experience to make positive change. And I've noticed in this sector, more than any other sector that I've worked in, there are so many incredible individuals that have used negative experience from the past to drive change.

Attendees consistently highlighted the importance of the Awards:

I wanted to thank you for the most inspiring night: our Chair and I were moved to tears. There were so many stories of bravery and redemption, it was a magnificent event.

- Cristina Odone, CEO of Fair Hearing

[It was good] to witness so much achievement as the awards were announced. We knew a few people and met others whose names we know but may not have met face-face. The networking opportunities at these events are so important.

- William Makower, Chair, Weavers' Company Charity

Feedback following the event indicates strong interest in continued engagement, including use of recordings and photography to extend the Awards' reach beyond the room.

A blog recap of the evening, including images, can be found here.

We distributed regular member, policy, and research updates via Mailchimp, achieving a stable 35.6% average open rate that outperformed the 30% industry benchmark. LinkedIn impressions rose to 31,439 (+7.7% quarterly increase) and Bluesky followers climbed steadily to 6,126, maximizing the cross-pollination of member initiatives.

We launched a comprehensive member survey, yielding a 25% response rate (49 respondents, consisting of 41 organizations and 8 academic affiliates). The insights confirmed that peer connection and networking opportunities are highly valued core benefits, while highlighting a clear member desire for more structured, proactive ways to actively contribute to the CJA's collective policy priorities. We will be utilizing the findings from the survey to inform our strategy development.

3. Changing Narrative

Reshaping public and political perceptions of the criminal justice system.

We remain a member of the steering group for the Better Justice Partnership, alongside our members and partners the Howard League, Nacro, Action for Race Equality and Transform Justice. We are actively supporting the partnership in its focus on raising public and stakeholder awareness around early prevention and diversion. Through this collaboration, we helped co-ordinate a workshop for young people with lived experience of the prison system, allowing their insights to directly shape campaign messaging and policy calls for reform. In addition to advising on content and disseminating invitations for a March webinar entitled *How can we shift the dial on criminal justice system change? Learning from the first phase of Better Justice*.

Our short film, *The Cycle*, produced to challenge dominant justice system narratives, was featured at the Manchester Criminal Justice Film Festival. We were thrilled to have won a silver award in the Smiley Charity Film awards for our film The Cycle.

We held our Annual General Meeting (AGM) on 10 November 2025, drawing 31 attendees. Alongside formal governance proceedings—which included adopting the previous year's minutes, confirming trustee appointments, and presenting the 2024–2025 statutory accounts—the event featured a dedicated panel discussion and member Q&A focused on public opinion on crime. The panel discussion included Dr Tom McNeil, CEO Jabbs Foundation, alongside Common Ground and the Better Justice Partnership, providing an engaging platform for members to interact directly on critical justice issues.

4. Promoting Power Sharing

Elevating lived experience and empowering experts by experience to shape structural policy.

We were really pleased to have run the ELEVATE CJS pilots and are so grateful to all the leaders who took part in the ELEVATE programme and for so generously sharing their views with us for the project evaluation, due to the published by the end of 2026.

And we are thrilled to see the momentum created by the programme continuing to expand. Our member Unlock is carrying this torch forward by launching its own dedicated lived experience leadership project. We are proud to have laid the groundwork for a transformational lived experience leadership programme for people in contact with the criminal justice system.

Following the conclusion of the pilot phase of the ELEVATE CJS program, we coordinated a series of research roundtables on behalf of six program graduates. These sessions brought sector experts together to engage directly with unique, lived experience-led research on critical issues, including school exclusion disproportionality, healthcare in Young Offender Institutions (YOIs), prison leaver housing vulnerability tests, and prison pregnancy care.

We attended a roundtable at No. 10 Downing Street in January with Lord Timpson and the Prime Minister's Special Adviser for Appointments and Transparency. Attended by ELEVATE CJS program graduates, the session successfully secured concrete short-term wins, including placing lived-experience delegates onto priority recruitment lists for public appointments and people no longer needing to disclose spent convictions when applying for public appointments.

5. Tackling Racial Inequality

Actively dismantling systemic disproportionality and institutional racism across the system.

Partnering with the National Black Police Association (NBPA), we advanced our joint briefing, *Shifting Culture*, which highlights systemic racial disparities within the Met Police's misconduct systems. We hosted a high-level Parliamentary reception at Westminster with Bell Ribeiro-Addy MP to mark the two-year anniversary of the Casey Review.

We submitted with a joint letter with Stopwatch to the Home Secretary. The letter requested the Home Secretary to consider reinstating the Best Use of Stop and Search Safeguards (BUSS) and asked the Home Office to provide informed reasoning as to why it is not being reinstated.

We held a roundtable on facial recognition, in partnership with Action for Race Equality and JUSTICE to raise concerns about the use of facial recognition by the police.

The College of Policing **launched a consultation** on updated guidance for stop and search. These changes are in part in response to our **2021 super-complaint into section 60 stop and search** and the subsequent **HMICFRS investigation**. We will consult our members to inform our response.

Alongside our members and partners at Hibiscus Initiatives, Agenda Alliance, Women in Prison, Zahid Mubarek Trust, and Muslim Women in Prison we organised a meeting of the APPG on women in contact with the justice system. Chaired by Kate Osamor, MP, the APPG focused on how the Women's Justice Board needs to address racial disproportionality across the criminal justice system. Following the event, we published a joint strategic briefing calling for a radical plan to address intersectional discrimination faced by Black, Asian, minoritised, and migrant women and girls in connected systems. We also supported Women's Justice Reimagined joint statement on the suspension of the new sentencing guidelines

6. Key organisational changes

Annette So stepped down as Director in October 2025. Nicola Dawn joined the CJA as Director on 5th January 2026. To secure our long-term sustainability, the organisation went through a formal staff restructure in March 2026, which in part created a new Fundraising and Impact Manager role for the organisation.

During the year four Trustees stepped down (Jason Grant-Rowles, Summer Alston-Smith, Kirsten Westlake and Ropinder Gill).

7. Future workplans

We have ambitious plans and will publish our new three-year strategy in 2027. In an ever-changing external environment we will remain steadfast in our commitment to evidence-led influencing work, utilising the knowledge and expertise of our 200+ membership.

We will create opportunities to connect the sector, breaking down silos and providing platforms and opportunities for criminal justice civil society organisations to meet, share good practice and learning, and develop resilience.

As we reach the 10-year anniversary of the Lammy Review, *"An independent review into the treatment of, and outcomes for Black, Asian and Minority Ethnic individuals in the criminal justice system" o*ur research symposium will also focus on what has changed since the publication of the report and what more needs to be done to address racial disproportionality across the CJS.

We will reach an important landmark in 2027- our 20th Anniversary. This will be an important opportunity to us to reflect on and celebrate the impact we have had, alongside our members.

Funders and Supporters

We are hugely grateful to our funders, AB Charitable Trust, Barrow Cadbury Trust, City Bridge Foundation, Legal Education Foundation, the Talent Fund, The Jabbs Foundation and Manchester Metropolitan University 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 who reports 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 one permanent sub-committee:

- Finance and Resources 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. A select group of Trustees also formed a time-limited Fundraising Working Group, advising on fundraising strategies.

Financial Review

The results for the year ended 31 March 2026 are set out in the attached accounts. Total incoming resources for the year were £210,061 (2025: £340,293). Expenditure for the year was £245,845 (2025: £318,756). The deficit for the year was thus £35,784 (2025 surplus: £21,537). The Fund balances carried forward at 31 March 2026 totalled £145,721 (2025: £181,505) of which £145,721 were unrestricted (2025: £180,871).

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 Accounts 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 accounts 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 accounts the Trustees are required to:

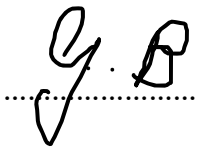
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities' SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures being disclosed and explained in the accounts; and
- prepare the accounts 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 accounts 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.

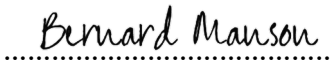
Preparation of the Report

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 11 November 2026 and signed on its behalf by:



Gemma Birkett (Chair)



Bernard Manson (Treasurer)

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 2026 which are set out on pages 15 to 25.

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.

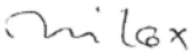
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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.

Signed: 

Tom Wilcox
Counterculture Partnership LLP
23 St Leonards Road
Bexhill-on-Sea, East Sussex, TN40 1HH

Dated: 12 November 2026

CRIMINAL JUSTICE ALLIANCE
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2026

	Notes	Unrestricted Funds Year ended 31 March 2026	Restricted Funds Year ended 31 March 2026	Total Funds Year ended 31 March 2026	Total Funds Year ended 31 March 2025
Income from		**£**	**£**	**£**	**£**
Donations & other income	2	178,852	8,050	186,902	312,779
Charitable activities	3	17,821	-	17,821	14,778
Investments		5,338	-	5,338	12,736
Total income		**202,011**	**8,050**	**210,061**	**340,293**
Expenditure on		**£**	**£**	**£**	**£**
Raising funds	4 & 5	40,400	5,720	46,120	40,919
Charitable activities					
Policy work	4 & 6	112,959	-	112,959	86,112
CJA Awards	4 & 6	23,590	2,280	25,870	-
Membership support	4 & 6	59,827	50	59,877	53,757
ELEVATE CJS	4 & 6	915	104	1,019	137,968
Charitable activities		**197,291**	**2,434**	**199,725**	**277,837**
Total expenditure		**237,691**	**8,154**	**245,845**	**318,756**
Net (expenditure)/ income		(35,680)	(104)	(35,784)	21,537
Transfers between funds	11	530	(530)	-	-
Net movement in funds		**(35,150)**	**(634)**	(35,784)	**21,537**
Total funds brought forward	11 & 12	180,871	634	181,505	159,968
Total funds carried forward	11 & 12	**145,721**	**-**	**145,721**	**181,505**

The notes on pages 15 to 25 form part of the accounts.
Income from investments was unrestricted in both the current and prior periods.

CRIMINAL JUSTICE ALLIANCE
Balance Sheet
As at 31 March 2026

			Total Funds Year ended 31 March 2026		Total Funds Year ended 31 March 2025
		£	£	£	£
Fixed assets	8		-		-
Current assets					
Debtors & prepayments	9	4,819		28,661	
Cash at bank & in hand		178,660		212,814	
		183,479		241,475	
Liabilities					
Creditors : amounts falling due within one year	10	(37,758)		(59,970)	
Net current assets			145,721		181,505
Net assets			**145,721**		**181,505**
Charity funds		£	£	£	£
Restricted funds	11 & 12		-		634
Unrestricted funds					
General fund	11 & 12		145,721		180,871
Total charity funds			**145,721**		**181,505**

The notes on pages 15 to 25 form part of the accounts.

The accounts 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 2026, and the members have not required the charitable Company to obtain an audit of its Financial Statements for the year ended 31 March 2025 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 11 November 2026 and signed on their behalf by

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Gemma Birkett (Chair)

CRIMINAL JUSTICE ALLIANCE
Notes to the accounts
for the year ended 31 March 2026

1. Accounting policies

a) Basis of preparation of the accounts

The accounts 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 2026, which occurred before the date of approval of the accounts by the Board of Trustees, has been included in the accounts to the extent required to show a true and fair view of the state of affairs at 31 March 2026 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 accounts.

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

b) Going concern

The accounts 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.

c) 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, London, EC1V 9HU.

d) 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 accounts.

e) 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.

f) 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 accounts.

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

g) 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:

Plant & machinery 3 years

h) 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.

i) 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.

j) 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.

k) Financial instruments

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

l) Critical estimates and judgements

In preparing the accounts it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the accounts. 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 accounts nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial period.

m) 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 other income

Grants	Unrestricted Funds Year ended 31 March 2026 £	Restricted Funds Year ended 31 March 2026 £	Total Funds Year ended 31 March 2026 £
AB Charitable Trust	44,000	-	44,000
Barrow Cadbury Trust	-	500	500
City of London	50,000	-	50,000
JABBS Foundation	-	2,500	2,500
The Legal Education Foundation	74,950	-	74,950
LEF (Wellness support to members)	-	50	50
The Talent Fund	5,000	-	5,000
	173,950	3,050	177,000
Donations & Other Income	4,902	5,000	9,902
Total	**178,852**	**8,050**	**186,902**

Grants	Unrestricted Funds Year ended 31 March 2025 £	Restricted Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2025 £
AB Charitable Trust	55,000	-	55,000
Barrow Cadbury Trust	-	79,500	79,500
The Legal Education Foundation	17,500	-	17,500
Pocressi Initiative	-	5,050	5,050
Porticus UK	-	90,000	90,000
The Churchill Fellowship	-	16,143	16,143
Trust for London	-	43,857	43,857
	72,500	234,550	307,050
Donations & Other Income	5,729	-	5,729
Total	**78,229**	**234,550**	**312,779**

3. Income from charitable activities

	Unrestricted Funds Year ended 31 March 2026 £	Restricted Funds Year ended 31 March 2026 £	Total Funds Year ended 31 March 2026 £
Membership subscriptions	17,821	-	17,821
	17,821	**-**	**17,821**

	Unrestricted Funds Year ended 31 March 2025 £	Restricted Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2025 £
Membership subscriptions	14,778	-	14,778
	14,778	**-**	**14,778**

4. Total expenditure

	Direct staff costs Year ended 31 March 2026 £	Direct other costs Year ended 31 March 2026 £	Indirect costs Year ended 31 March 2026 £	Total costs Year ended 31 March 2026 £
Raising funds	26,742	5,000	14,378	46,120
Charitable activities:				
Policy & Programmes	76,893	850	35,216	112,959
CJA Awards	12,266	5,539	8,065	25,870
ELEVATE CJS	530	171	318	1,019
Membership support	41,160	50	18,667	59,877
Charitable activities	**130,849**	**6,610**	**62,266**	**199,725**
Total	**157,591**	**11,610**	**76,644**	**245,845**

	Direct staff costs Year ended 31 March 2025 £	Direct other costs Year ended 31 March 2025 £	Indirect costs Year ended 31 March 2025 £	Total costs Year ended 31 March 2025 £
Raising funds	32,724	-	8,195	40,919
Charitable activities:				
Policy & Programmes	66,266	2,560	17,286	86,112
CJA Awards	-	-	-	-
ELEVATE CJS	61,322	48,925	27,721	137,968
Membership support	42,937	-	10,820	53,757
Charitable activities	**170,525**	**51,485**	**55,827**	**277,837**
Total	**203,249**	**51,485**	**64,022**	**318,756**

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.

Indirect costs

	Total costs Year ended 31 March 2026 £	Total costs Year ended 31 March 2025 £
Indirect staff costs	27,521	29,845
Other people costs	3,301	2,442
Professional services	20,049	15,592
Premises and administration	12,754	8,713
Governance	13,019	7,430
	76,644	**64,022**

Governance costs comprise the following expenses:

	Total costs Year ended 31 March 2026 £	Total costs Year ended 31 March 2025 £
Statutory accounts production	9,276	2,911
Independent examination	2,406	2,892
Trustee recruitment & training	1,337	1,627
Other	-	-
	13,019	**7,430**

5. Expenditure on raising funds:

	Unrestricted Funds Year ended 31 March 2026 £	Restricted Funds Year ended 31 March 2026 £	Total Funds Year ended 31 March 2026 £
Direct staff costs	26,022	720	26,742
Direct other costs	-	5,000	5,000
Indirect costs	14,378	-	14,378
Total	**40,400**	**5,720**	**46,120**

	Unrestricted Funds Year ended 31 March 2025 £	Restricted Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2025 £
Direct staff costs	-	32,724	32,724
Direct other costs	-	-	-
Indirect costs	2,808	5,387	8,195
Total	**2,808**	**38,111**	**40,919**

6. Expenditure on charitable activities:

	Unrestricted Funds Year ended 31 March 2026 £	Restricted Funds Year ended 31 March 2026 £	Total Funds Year ended 31 March 2026 £
Policy & Programmes			
Direct staff costs	76,893	-	76,893
Direct other costs	850	-	850
Indirect costs	35,216		35,216
	112,959	**-**	**112,959**
CJA Awards			
Direct staff costs	12,266	-	12,266
Direct other costs	3,259	2,280	5,539
Indirect costs	8,065	-	8,065
	23,590	**2,280**	**25,870**
Membership support			
Direct staff costs	41,160	-	41,160
Direct other costs		50	50
Indirect costs	18,667		18,667
	59,827	**50**	**59,877**
ELEVATE CJS			
Direct staff costs	530	-	530
Direct other costs	67	104	171
Indirect costs	318	-	318
	915	**104**	**1,019**
Total	**197,291**	**2,434**	**199,725**

	Unrestricted Funds Year ended 31 March 2025 £	Restricted Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2025 £
Policy & Programmes			
Direct staff costs	-	66,266	66,266
Direct other costs	-	2,560	2,560
Indirect costs	5,922	11,364	17,286
	5,922	**80,190**	**86,112**
CJA Awards			
Direct staff costs	-	-	-
Direct other costs	-	-	-
Indirect costs	-	-	-
	-	**-**	**-**
Membership support			
Direct staff costs	42,937	-	42,937
Direct other costs	-	-	-
Indirect costs	10,820	-	10,820
	53,757	**-**	**53,757**
ELEVATE CJS			
Direct staff costs	-	61,322	61,322
Direct other costs	-	48,925	48,925
Indirect costs	-	27,721	27,721
	-	**137,968**	**137,968**
Total	**59,679**	**218,158**	**277,837**

7. Staff costs

	Total Costs Year ended 31 March 2026 £	Total Costs Year ended 31 March 2025 £
Gross salaries	165,737	202,035
Employers NIC	9,010	16,918
Employers pension	10,365	14,142
	185,112	**233,095**

The average headcount during the year was 4 persons (2025: 5 persons).

The total employee emoluments paid to key management personnel during the year was £78,915 (2025: £85,842).

No employee received employee emoluments during the year between £70,000 and £79,999 (2025: One employee).
No employee received employee emoluments during the year between £60,000 and £69,999 (2025: None)

8. Tangible Fixed Assets

	Plant & machinery £	Year ended 31 March 2026 £
Cost		
At 1 April 2025	729	729
Additions in the year	2,500	2,500
Disposals in the year	(2,500)	(2,500)
At 31 March 2026	**729**	**729**
Accumulated depreciation		
At 1 April 2025	729	729
Charge for the year	-	-
Released on disposal	-	-
At 31 March 2026	**729**	**729**
Net book value		
At 1 April 2025	**-**	**-**
At 31 March 2026	**-**	**-**

9. Debtors & prepayments

	Total Year ended 31 March 2026 £	Total Year ended 31 March 2025 £
Trade debtors	3,149	26,400
Prepayments	1,166	2,242
Rent & Other debtors	504	19
	4,819	**28,661**

10. Creditors - amounts falling due within one year

	Total Year ended 31 March 2026 £	Total Year ended 31 March 2025 £
Trade creditors	1,532	2,848
Accruals	24,722	7,470
Deferred income	4,950	42,555
HMRC	5,141	5,395
Pension liablity	1,413	1,702
	37,758	**59,970**

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

Deferred income

	Total Year ended 31 March 2026 £	Total Year ended 31 March 2025 £
Brought forward	42,555	155,050
Cash received in the year	139,395	194,555
Released to income in year	(177,000)	(307,050)
Carried forward	**4,950**	**42,555**

11. Analysis of charity funds - current year

	Balance brought forward	Income for the period	Expenditure for the period	Transfers between funds	Balance carried forward
	As at 01 April 2025 £	Year Ended 31 March 2026 £	Year Ended 31 March 2026 £	Year Ended 31 March 2026 £	Year Ended 31 March 2026 £
Unrestricted Funds					
General Fund	180,871	202,011	(237,691)	530	145,721
Unrestricted Funds	**180,871**	**202,011**	**(237,691)**	**530**	**145,721**
Restricted Funds					
Barrow Cadbury Trust	-	500	(500)	-	-
JABBS Foundation	-	2,500	(2,500)	-	-
LEF (Wellness support to members)	-	50	(50)	-	-
Porticus UK	634	-	(104)	(530)	-
K Westlake	-	5,000	(5,000)	-	-
Restricted Funds	**634**	**8,050**	**(8,154)**	**(530)**	**-**
Total Funds	**181,505**	**210,061**	**(245,845)**	**-**	**145,721**

Analysis of charity funds - previous year

	Balance brought forward	Income for the period	Expenditure for the period	Transfers between funds	Balance carried forward
	As at 01 April 2024 £	Year Ended 31 March 2025 £	Year Ended 31 March 2025 £	Year Ended 31 March 2025 £	Year Ended 31 March 2025 £
Unrestricted Funds					
General Fund	137,615	105,743	(62,487)	-	180,871
Unrestricted Funds	**137,615**	**105,743**	**(62,487)**	**-**	**180,871**
Restricted Funds					
Barrow Cadbury Trust	2,261	79,500	(81,761)	-	-
Barrow Cadbury Trust (CJA Awards)	138		(138)	-	-
Lloyds Bank Foundation	2,250		(2,250)	-	-
Lloyds Bank Foundation (ELEVATE CJS)	6,577		(6,577)	-	-
Pocressi Initiative	11,250	5,050	(16,300)	-	-
Porticus UK	-	90,000	(89,366)	-	634
Quintin Hogg Trust	327		(327)	-	-
The Churchill Fellowship	(1,587)	16,143	(14,556)	-	-
Trust for London	1,137	43,857	(44,994)	-	-
Restricted Funds	**22,353**	**234,550**	**(256,269)**	**-**	**634**
Total Funds	**159,968**	**340,293**	**(318,756)**	**-**	**181,505**

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.

Lloyds Bank Foundation
A two-year grant, with a one-year extension, as part of the Lloyds Bank Foundation Criminal Justice National Programme. The grant is to be used to continue our work on increasing the use of restorative justice, improving support for victims, and better coordinating the sector.

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

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
A two-year grant to support the delivery and evaluation of the ELEVATE CJS lived experience pilot leadership programme which commenced in April 2023.

12. Analysis of net assets

	Unrestricted Funds Year ended 31 March 2026 £	Restricted Funds Year ended 31 March 2026 £	Total Funds Year ended 31 March 2026 £
Current assets	178,529	4,950	183,479
Current liabilities	(32,808)	(4,950)	(37,758)
	145,721	**-**	**145,721**

	Unrestricted Funds Year ended 31 March 2025 £	Restricted Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2025 £
Current assets	232,523	8,952	241,475
Current liabilities	(51,652)	(8,318)	(59,970)
	180,871	**634**	**181,505**

13. Trustee remuneration

During the year, no Trustee received any remuneration (2025: £Nil). No Trustees received any reimbursement of expense for travel to meetings (2025: £Nil).

14. Related party transactions

During the year a donation of £5,000 was received from K Westlake, a Trustee during the year under the review, who resigned as a Trustee on 2 February 2026 (2025: £Nil).