

COMMUNITY JUSTICE INTERVENTIONS WALES
(A company limited by guarantee)

REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2010

COMMUNITY JUSTICE INTERVENTIONS WALES

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COMMUNITY JUSTICE INTERVENTIONS WALES

COMPANY INFORMATION

Directors / Trustees: Mrs S A Price
Dr D W Roberts
Mr W C Thom
Mr J J Turner
Mr J E K Corbett
Col D L Davies (resigned 27 July 2009)
Mrs H Williams-Ellis
Col P Hubbard (appointed 16 November 2009)

Company Secretary: Mr R N B Evans

Chief Executive Officer: Mr R N B Evans

Registered office: Oak House
12 The Bulwark
Brecon
Powys

Auditors: W J James and Co
Chartered Accountants and
Registered Auditors
Bishop House
10 Wheat Street
Brecon
Powys

Bankers: The Co-Operative Bank plc
1 Balloon Street
Manchester

Company number: 05969772

Registered charity number: 1118291

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES for the year ended 31 March 2010

The directors present their report with the financial statements of the company for the year ended 31 March 2010. This is the third annual report of the company and covers the year ended 31 March 2010.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company was incorporated under the name of Community Justice Interventions Wales on 17 October 2006, and is a company limited by guarantee registered in England and Wales. Charitable status was obtained on 8 March 2007 under reference 1118291.

Community Justice Interventions Wales is constituted by its Memorandum and Articles of Association.

Community Justice Interventions Wales' activities commenced on 1 April 2007 when it took over the activities carried out prior to this date by the Duke of Edinburgh's Award Scheme.

Principal Activity

The principal activity of the company in the year under review was to provide, for the benefit of inhabitants of Wales, advice, guidance and support for educational and recreational activities to individuals who have need of such support by reason of their involvement, or risk thereof, with the criminal justice system or other social disadvantage.

Directors and Management

Members of the Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association (amended by the Board), members are elected to serve for a three-year term after which they are required to stand for re-election at the next Annual General Meeting. Dr Roberts was elected as Chairman of the Board at the inaugural Annual General Meeting in September 2007, and re-elected on 10 September 2008 and 26 October 2009.

Mrs Price, Dr Roberts and Mr Thom are the original subscribers of the company and Colonel Hubbard, Mr Turner, Mrs Williams-Ellis and Mr Corbett have subsequently been recruited to serve as directors/trustees.

At the Board meeting held on 26 April 2010 it was resolved that 'Pursuant to minute number 3 of the meeting held on 26 October 2009, it was agreed that the six year term-limit would apply to the original subscribers from the date of the formation of the limited company – 17 October 2006.'

The more traditional business and management skills are well represented on the Board and efforts have been successful to broaden the skill mix in order to incorporate additional members with specific experience of the criminal justice sector.

All members of the Board of Directors give their time and expertise voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES (continued) for the year ended 31 March 2010

Trustee Induction and Training

The original subscribers attended a briefing day on 13 November 2006 and all trustees are offered and take up individual briefings when required. A 'Bulletin' is issued monthly by the Chief Officer which provides updates on the financial situation, funding bids and activity. In addition a full budget update is circulated quarterly with the Bulletin. A briefing meeting is held with the Chairman and Chief Officer on a bi-monthly basis and all trustees are customarily invited to events and presentations. A new trustees' induction pack has been compiled and is distributed to all newly-appointed members of the Board.

Risk Management

Significant external risks to funding have been identified and have led to the development of a strategic plan that will allow for the diversification of funding and activities, and systems and procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, including the use of financial limits on individual authorisations of expenditure. Procedures are in place to ensure compliance with health and safety of staff, volunteers and service-users. A core programme of training has been implemented to ensure that staff are both qualified and competent to undertake their professional duties. Consequently, all staff receive training in risk assessment and first aid and are qualified to a minimum of City and Guild 7303 standard.

Organisational Structure

Community Justice Interventions Wales has a Board of seven trustees which meets bi-annually in addition to the Annual General Meeting, and is responsible for the strategic direction and policy of the charity as well as for ensuring compliance with statutory requirements. The Chief Officer and Human Resources and Finance Officer attend the meetings but do not have voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Officer along with the Regional Managers. The Human Resources and Finance Officer is responsible for the routine administration of the charity. Regional Managers are responsible for routine operational management, individual supervision of the staff teams, and also for ensuring that the teams continue to develop their skills and activities in accordance with good practice.

A Senior Management Team comprising the two Regional Managers and the Human Resources and Finance Officer, chaired by the Chief Officer, meets on a bi-monthly basis.

Related Parties

Community Justice Interventions Wales continues to hold a close relationship with the Duke of Edinburgh's Award Scheme in Wales, as well as with Wales Probation Trust, both of whom provided invaluable support in the formation of the charity. CJIW continues to be the principal organisation in Wales delivering Duke of Edinburgh's Award related activities to offender/socially disadvantaged groups.

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. Particular reference is made to the National Offender Management Service's 'Pathways to Prevent Re-Offending' and the All Wales Youth Offending Strategy, which strongly influence the design of CJIW's programmes. Additionally, local provision is tailored to meet the objectives of local community safety partnerships.

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES (continued) for the year ended 31 March 2010

PUBLIC BENEFIT

The charity's main activities are providing advice, guidance and support for educational and recreational activities to the people who we help, who are offenders and those experiencing social disadvantage.

OBJECTIVES AND ACTIVITIES

The main objectives and activities for the year continued to focus upon providing complementary support to the statutory agencies in the provision of activities and initiatives geared towards the reduction of re-offending. The strategies employed to assist the charity to meet these objectives included the following:-

- Provision of a wide range of services which are reflective of quality standards and address the potential problems related to offending and social exclusion;
- Provision of a range of accredited qualifications designed to reintroduce service-users to education and consequently improve their life chances;
- Design and provision of diversionary and purposeful recreational activity with a focus on crime-prevention;
- Creation of innovative crime-reduction schemes involving volunteer support from the community;
- Training and development of staff in order to provide a quality level of service;
- Working in partnership with statutory and voluntary agencies to ensure that the widest range of services is available to best match the needs of its client population.

Reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit in reviewing CJIW's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENTS AND PERFORMANCE AGAINST OBJECTIVES

CJIW continues to co-ordinate and direct provision of the Duke of Edinburgh's Award to service-users of many Probation areas and Youth Offending teams in Wales. The central aim is to extend opportunities for participation in the Award and to facilitate achievement amongst groups who are unable or reluctant to access the Award through traditional routes. The Award's holistic programme is highly regarded by both employers and educators as a vocational qualification, and includes the opportunity to gain work experience through voluntary placements.

A significant development has been the extension of the Duke of Edinburgh's Award to offenders aged over 25 through a CJIW initiative that we have branded as 'The Endeavour Award'. Accreditation for the full Award has been negotiated with the YMCA through the OCN structure. The Endeavour Award has been very well received by Probation and receives funding from North Wales Drugs Intervention Programme in providing a service to an age group that is often neglected by existing provision.

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES (continued) for the year ended 31 March 2010

ACHIEVEMENTS AND PERFORMANCE AGAINST OBJECTIVES (continued)

Another initiative that has been developed since establishment is the Enhanced Community Punishment (ECP) programme in North Wales. £170,000 of annual funding has been secured through Community Safety partnerships to engage five staff in adding value and purpose to activities undertaken by 16-18 year olds sentenced to unpaid work. This programme has proved highly successful and forms a major element of the European funding bids under the Convergence and Contestability themes. The ECP programme achieved runner-up status in the prestigious UK-wide Howard League Community Programme Awards.

The most radical departure from our traditional area of work has been the development of 'Circles of Support and Accountability' (COSA). Utilising pump-prime funding from North Wales Probation Area, CJIW appointed a qualified and experienced Probation Officer to establish a volunteer-based initiative with the objective of reintegrating high-risk offenders into society and preventing future re-offending. One of only a handful of similar schemes in the UK, this initiative has proved very successful with seventy volunteers recruited, trained and deployed in the first two years of operation. The project is unique in that it is governed by a multi-agency steering group comprising CJIW, Probation and representatives of faith and community groups. A funding bid to the BIG Lottery for £195,000 was approved in April 2009, with a further £90,000 from the Tudor Trust approved in March 2010, allowing for the appointment of a Volunteer Coordinator and securing the future of the Project until 2013. The COSA programme has received recognition in the form of two awards for good practice from the North Wales Criminal Justice Board in 2008, and won the 'Volunteers of the Year' award from the Wales Council for Voluntary Action in 2009. It is worth noting that in three years of operation no participant in the programme has committed a further sexual offence. CJIW's COSA project is playing a major role in the development of 'Circles UK', a national umbrella organisation.

CJIW has developed a highly-regarded Independent Living Skills programme, based primarily around OCN delivery, the existing Cook n' Eat course, and incorporating elements of personal finance and household skills. This programme has been developed in consultation with Probation areas, YOTs and the Drug Intervention Programme (DIP), and it is envisaged that it will become the centrepiece of our mainstream provision in the future. The Future Skills/Independent Living Skills programme has attracted a £73,000 grant from NOMS for 2008 – 2010 and will in future be primarily funded through YMCA contract.

In both qualitative and quantitative terms, the achievements of the year have been impressive. Since 2006/07 CJIW has tripled the annual number of service beneficiaries, increased the level of achievement of Duke of Edinburgh's Award sectional certificates and Awards, vastly increased outcomes from other interventions and developed innovative new areas of service-provision.

FINANCIAL REVIEW

CJIW's income is overwhelmingly derived from the negotiation of annual Grant Agreements (GAs) with funding partners in the criminal justice field, specifically probation areas and youth offending teams (YOTs). It is CJIW's policy to develop sources of funding in addition to those from government sources and considerable progress has been made in this regard with successful bids to the Tudor Trust, Big Lottery Fund, Rhyl City Strategy, Sports Council, Crimebeat, YMCA Community College and the Thomas Howell's Fund.

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES (continued) for the year ended 31 March 2010

FINANCIAL REVIEW (continued)

It is the Chief Officer's responsibility to determine an appropriate cost for the GAs, negotiate with funding partners and deploy appropriate resources. The Human Resources and Finance Officer is responsible for processing income and expenditure and the Regional Managers ensure that the appropriate data reaches the Centre as well as co-ordinating local fundraising efforts.

In determining a level for negotiation the full economic cost of employing a worker is identified, together with a contribution to overheads and the allocation of budget to fund activities. For 2009/10 this figure has been established at £36,000 per employee, representing an increase of 6% over the 2008/09 figure. It is CJIW policy only to consider contracts at this full-cost recovery level to avoid issues of cross-subsidisation of partnerships or deficit contracts. This level of 'fee' is considered highly competitive by partners, and is possible to be held at this level due to a relatively low overhead cost achieved by CJIW's lean infrastructure, negligible property costs and the lack of a requirement to contribute to a 'parent' organisation.

Since the foundation of CJIW turnover has more than doubled, from £450,000 in the final year within Duke of Edinburgh's Award to in the order of £900,000 in 2008/09 and 2009/10. Naturally, this rapid expansion, coupled with the demands of the formation and establishment of a new organisation, has presented many challenges which to date have been successfully dealt with.

CJIW continues to follow a strategy of pursuing funding opportunities through the European Convergence and Competitiveness streams, and CJIW has been successful in obtaining approved contractor status for the following strategic pathways:

- NOMS New Day
- WCVA Engagement Gateway
- WCVA Intermediate Labour Market
- CCW Communities and Nature

The strategy of putting considerable time and energy into pursuing a significant expansion of funding through the European route has been followed for the following reasons:

- CJIW is already a member of a successful community justice partnership (DAWN) which has been in receipt of European Social Funds from 1998-2008.
- European funding will provide long- term stability in terms of income, particularly in view of the current political and economic situation which is having a huge impact upon the availability of funding from public sector sources.
- CJIW's focus of activity and methods of working are perfectly aligned with European funding priorities.
- Obtaining such funding doubles the value of the contribution made by our existing funding partners in the form of match funding, effectively 'locking-in' their involvement for the bid term.
- CJIW has gained considerable experience in the administrative requirements of European funding.

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES (continued) for the year ended 31 March 2010

FINANCIAL REVIEW (continued)

Reserves Policy

As determined by the Board at the meeting held on 29 March 2007 (minute no.8), CJIW has a policy of holding three months' unrestricted reserves in balances to cover cash-flow, contingency, redundancy and winding-up costs. Budgets are formally monitored on a quarterly basis by the Senior Management Team and circulated to the Board through the Bulletin. Due to success in the building of the reserve fund, this level has now been extended by the Board from three months to six months.

Budgeted expenditure for 2010/11 is £871,626 indicating a target of £217,907 increasing to £435,813. The Board is confident that at this level it would be able to continue the current activities of the charity in the event of a significant reduction in funding.

Principal Funding Source

The partners with which contracts are currently held are: North Wales Probation Trust, North Wales Drug Intervention Programme, Big Lottery Fund, Gwynedd / Mon Youth Offending Team, Gwynedd Community Safety Partnership, Central North Wales Youth Offending Team, Rhyl City Strategy, Flintshire Youth Offending Team, Swansea Youth Offending Team, Neath-Port Talbot Youth Offending Team and YMCA Community College.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long term investment. However, in accordance with the decision of the Board at the meeting on 2 March 2009 (minute no. 8 refers), a separate account has been opened with Northern Rock in order to diversify the holding of CJIW's financial assets and there are plans to open a further account with Charity Bank and Unity Trust Bank in Autumn 2010.

PLANS FOR FUTURE YEARS

CJIW has been successful in providing valued quality interventions to those responsible for commissioning partnership services by utilising two approaches. Firstly, we have been able to identify new interventions which have the potential to meet identified offender needs (eg. Endeavour Award, OCNs, Circles of Support and Accountability) and have obtained funding for their continued delivery. Secondly, in successfully adapting services to meet needs identified by statutory agencies as part of their strategy to reduce re-offending (eg Enhanced Community Punishment, Drug Intervention Programme).

However, CJIW is still predominantly financially reliant on public sector funding, and given the current economic climate, the Board and Senior Management Team are cognisant of the need to further diversify funding sources to secure the future of the organisation. To this end CJIW is developing two potential social enterprises with a view to nurturing self-sustaining autonomous units, as well as seeking to participate in the new Government's Big Society proposals, particularly the National Citizen Service.

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE DIRECTORS AND TRUSTEES (continued) for the year ended 31 March 2010

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Justice Interventions Wales for the purpose of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practise).

Company law required the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD OF DIRECTORS / TRUSTEES:


.....
Dr Dewi Roberts – Chairman


.....
Date

COMMUNITY JUSTICE INTERVENTIONS WALES

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY JUSTICE INTERVENTIONS WALES

We have audited the financial statements of Community Justice Interventions Wales for the year ended 31 March 2010, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Section 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

The trustees' (who are also the directors of Community Justice Interventions Wales for the purposes of company law) responsibilities for the preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosure of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

COMMUNITY JUSTICE INTERVENTIONS WALES

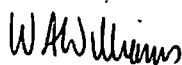
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY JUSTICE INTERVENTIONS WALES (Continued)

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard – Provisions Available to Small Entities, in the circumstances set out in note 14 to the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the financial statements have been properly prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Report is consistent with the financial statements.



William Williams BSc FCA (Senior Statutory Auditor)
for and on behalf of W J James & Co
Chartered Accountants and
Statutory Auditors
10 Wheat Street
Brecon
Powys

Dated: 6 September 2010

COMMUNITY JUSTICE INTERVENTIONS WALES

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2010

	Note	General fund £	Restricted funds £	2010 Total £	2009 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
<i>Voluntary income</i>					
Donations		500	-	500	600
<i>Investment income</i>	3	713	-	713	6,401
Incoming resources from charitable activities:					
<i>Grants</i>	4	888,893	107,101	995,994	837,625
HMRC online filing incentive		175	-	175	-
TOTAL INCOMING RESOURCES		890,281	107,101	997,382	844,626
RESOURCES EXPENDED					
<i>Charitable activities</i>	5	741,610	62,639	804,249	847,326
<i>Governance costs</i>	5	3,191	-	3,191	4,805
TOTAL RESOURCES EXPENDED		744,801	62,639	807,440	852,131
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		145,480	44,462	189,942	(7,505)
Transfers	11	17,798	(17,798)	-	-
NET MOVEMENT IN FUNDS		163,278	26,664	189,942	(7,505)
Balances brought forward at 1 April 2009	10	312,336	27,405	339,741	347,246
Balances carried forward at 31 March 2010	10	475,614	54,069	529,683	339,741

INCOME AND EXPENDITURE ACCOUNT

A separate income and expenditure account has not been prepared as the relevant information is given in the Statement of Financial Activities.

COMMUNITY JUSTICE INTERVENTIONS WALES

BALANCE SHEET
as at 31 March 2010

	Notes	2010		2009	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		10,779		15,370
CURRENT ASSETS					
Debtors	8	4,084		57,586	
Cash at bank and in hand		529,674		271,418	
		<u>533,758</u>		<u>329,004</u>	
CREDITORS: Amounts falling due within one year	9	<u>14,854</u>		<u>4,633</u>	
NET CURRENT ASSETS			<u>518,904</u>		<u>324,371</u>
			<u>529,683</u>		<u>339,741</u>
FUNDS					
General			475,614		312,336
Restricted	10		54,069		27,405
			<u>529,683</u>		<u>339,741</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

ON BEHALF OF THE BOARD:

Dewi W. Roberts
.....
Dr Dewi Roberts – Chairman

6 September 2010
.....
Date

COMMUNITY JUSTICE INTERVENTIONS WALES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2010

1. ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and the Statement of Recommended Practice "Accounting and Reporting by Charities"(SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Financial Reporting Standard for Smaller Entities (effective April 2008). The principal accounting policies adopted in the preparation of the financial statements are set out below.

(b) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life using the following rates:-

Equipment	- 20% on cost
Computer Equipment	- 25% on cost

(c) Pensions

The charity operates a defined contribution pension scheme for its employees. Contributions payable for the year are charged as incurred.

(d) Grants receivable

(i) Revenue grants are credited to the Statement of Financial Activities on a receipts basis unless they are in respect of a specific expense, when they are credited in the year in which the expenditure is incurred.

(ii) Capital grants are matched with the relevant expenditure as and when incurred. Until the expenditure is incurred, the grants are carried forward.

(e) Expenditure

Expenditure is recognised when a liability is incurred and are accounted for gross. Grant payments are recognised when a constructive obligation arises that results in the payment being due.

(f) Incoming resources

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

COMMUNITY JUSTICE INTERVENTIONS WALES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2010 (continued)

1. ACCOUNTING POLICIES (continued)

(g) Fund accounting

Funds held by the charity are either:-

- *Unrestricted general funds* – these are the funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:-	2010	2009
	£	£
Depreciation - owned assets	4,591	4,591
Auditors' remuneration	2,951	2,875
	<u> </u>	<u> </u>

3. INVESTMENT INCOME	2010	2009
	£	£
Interest receivable:-		
Bank interest	713	6,401
	<u> </u>	<u> </u>

COMMUNITY JUSTICE INTERVENTIONS WALES

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2010 (continued)

4. GRANTS	2010	2009
	£	£
Unrestricted:-		
National Probation Service North Wales	264,688	404,974
Swansea Youth Offending Team	108,000	102,076
Dyfed Powys Probation Trust Board	51,559	54,180
North Wales Drug Intervention Programme	120,165	50,640
National Association for the Care and Resettlement of Offenders	47,700	47,700
Gwynedd Mon Youth Offending Team	36,000	34,120
Conwy Denbighshire Youth Offending Team	36,000	34,000
Neath Port Talbot Youth Offending Team	32,497	30,000
Wrexham Youth Offending Team	27,000	-
Flintshire Youth Offending Team	30,000	-
Wrexham CSP	3,000	-
Gwynedd CSP	35,732	-
YMCA Wales Community College	10,800	8,430
Endeavour Award	11,600	-
Rhyl City Strategy	51,527	-
Homelessness Project	21,688	-
Dyfed Powys Drug Intervention Programme	-	6,000
Communities First	-	608
TAPE Crimebeat	-	480
Crimebeat Funding	490	330
Duke of Edinburgh Jubilee Fund	-	240
Coleg Harlech	-	180
Tidy Towns	447	-
	<u>888,893</u>	<u>773,958</u>
Restricted:-		
European Social Fund	-	54,522
Big Lottery	58,921	-
Thomas Howell's Education Fund for North Wales	3,180	8,550
Sports Council	-	595
Tudor Trust	45,000	-
	<u>107,101</u>	<u>63,667</u>
	<u><u>995,994</u></u>	<u><u>837,625</u></u>

COMMUNITY JUSTICE INTERVENTIONS WALES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2010 (continued)

5. TOTAL RESOURCES EXPENDED

	Basis of allocation	Advice, information and support	Beneficiary costs	Governance	Total 2010	Total 2009
		£	£	£	£	£
Costs directly allocated to activities						
Contributions to Flint Youth						
Justice Scheme	Direct	-	-	-	-	41,868
Staff costs	Direct	669,695	-	-	669,695	637,050
Travel	Direct	51,851	7,607	-	59,458	67,604
Provisions for activities	Direct	-	48,117	-	48,117	67,277
Recruitment advertising	Direct	-	-	-	-	1,313
Accountancy and audit fees	Direct	-	-	2,951	2,951	2,875
Legal and Professional Fees	Direct	-	-	240	240	-
Support costs allocated to activities						
Office expenses	Usage	12,747	1,072	-	13,819	20,463
Communication	Usage	7,955	614	-	8,569	9,090
Depreciation	Usage	4,591	-	-	4,591	4,591
		<u>746,839</u>	<u>57,410</u>	<u>3,191</u>	<u>807,440</u>	<u>852,131</u>

6. STAFF COSTS

	2010	2009
	£	£
Wages and salaries	572,429	545,890
Social security costs	55,118	53,078
Pension contributions	15,743	13,510
	<u>643,290</u>	<u>612,478</u>

There were twenty-nine full time and six part time staff employed by the Trust throughout the year.

No employee earned more than £60,000 per annum.

Neither the Trustees, nor any person connected with them, received any remuneration during the year. Travelling expenses amounting to £108 (2009: £667) were reimbursed to two (2009: five) trustees for attending meetings.

COMMUNITY JUSTICE INTERVENTIONS WALES

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2010 (continued)

7. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Total £
COST			
At 1 April 2009	16,331	5,300	21,631
Additions	-	-	-
At 31 March 2010	<u>16,331</u>	<u>5,300</u>	<u>21,631</u>
DEPRECIATION			
At 1 April 2009	3,951	2,310	6,261
Charge for the year	3,266	1,325	4,591
At 31 March 2010	<u>7,217</u>	<u>3,635</u>	<u>10,852</u>
NET BOOK VALUE			
At 31 March 2010	<u>9,114</u>	<u>1,665</u>	<u>10,779</u>
At 31 March 2009	<u>12,380</u>	<u>2,990</u>	<u>15,370</u>

All fixed assets held are for charitable purposes.

8. DEBTORS

	2010 £	2009 £
Revenue grants due	-	52,610
Other debtors	3,900	3,480
Prepayments	184	1,496
	<u>4,084</u>	<u>57,586</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2010 £	2009 £
Accrued expenses	4,054	3,811
Taxation and social security	800	822
Deferred income	10,000	-
	<u>14,854</u>	<u>4,633</u>

COMMUNITY JUSTICE INTERVENTIONS WALES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2010(continued)

10. RESTRICTED FUNDS

	Brought forward at 1 April 2009 £	Movement in resources		Transfers £	Carried forward at 31 March 2010 £
		Incoming £	Outgoing £		
European Social Fund	17,798	-	-	(17,798)	-
Sports Council Fund	1,057	-	-	-	1,057
Thomas Howell's Education Fund for North Wales	8,550	3,180	8,664	-	3,066
Big Lottery Fund	-	58,921	53,975	-	4,946
Tudor Trust Fund	-	45,000	-	-	45,000
	<u>27,405</u>	<u>107,101</u>	<u>62,639</u>	<u>(17,798)</u>	<u>54,069</u>

The European Social Fund is part-funding (40%) to support activity in the European Community designated objective one area of West Wales and the Valleys.

The Sports Council Fund is to support hard to reach groups to engage in physical activity throughout Wales.

The Thomas Howell's Education Fund for North Wales is to support outdoor physical activities for socially disadvantaged young people.

The Big Lottery Fund is to support the Circles of Support and Accountability Programme.

The Tudor Trust Fund monies were received in 2009/10 but is not active until next year.

11. TRANSFERS

A transfer was made from the European Social Fund to the general fund as some expenditure in relation to this fund has been incurred out of the general fund.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General fund £	Restricted funds £	Total £
Tangible fixed assets	10,779	-	10,779
Net current assets	464,835	54,069	518,904
	<u>475,614</u>	<u>54,069</u>	<u>529,683</u>

COMMUNITY JUSTICE INTERVENTIONS WALES

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2010(continued)**

13. SHARE CAPITAL

The company does not have a share capital, being limited by guarantee.

14. APB ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.