



A photograph of two men in a greenhouse. One man, wearing a hat and a t-shirt with a mountain graphic, is smiling. The other man, in a black t-shirt, is watering plants with a large green watering can. The plants are hanging from the ceiling of the greenhouse.

Community Justice Scotland

Annual Report and Accounts

2023/24



Community Justice Scotland

Ceartas Coimhearsnachd Alba

Annual Report and Accounts 2023/24

Laid before the Scottish Parliament by the Scottish Ministers under Section 11 (4) of the Community Justice (Scotland) Act 2016
SG/2024/178

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Published by Community Justice Scotland



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Chair's Foreword

There is no doubt that there have been growing pressures on the justice system, as there has been across every public service – and indeed every household – in Scotland over the past year.



Against this backdrop, Community Justice Scotland (CJS) has continued to lead thinking on, and support the use of, community justice as part of an effective, fair and humane justice system.

It is not an easy job – public spending constraints, spiralling cost-of-living and a country still in recovery from the pandemic weigh heavy on everyone, including public servants, while serving their communities.

Big, weighty problems require strong leadership and bold solutions. This year, CJS has worked at a local and national level to support, advise, train, develop and promote community justice. The wide range of work detailed in this annual report that we have undertaken this year, often in partnership with others, highlights the central role that CJS plays in the delivery of an effective justice system working to improve outcomes for everyone.

Again, this year, we have strived to meet our ambition to identify worldwide expertise, best practice and introduce fresh ideas which inspire innovation and change.

When this year our annual event returned to in person after two years of virtual only, it was heartening to see hundreds of partners from across the country join us to discuss and engage with our theme 'How small steps fuel bold change'.

The challenges of the last few years will surely remain with us for some time, but there is renewed and growing hope. We can drive change by working together, sharing our insight and experience, and using the best evidence to make Scotland safer for everyone.

A handwritten signature in black ink that reads "Catherine Dyer".

Catherine Dyer, CBE

Chair

Community Justice Scotland

COMMUNITY JUSTICE

IS WHEN PEOPLE
WHO'VE BROKEN
THE LAW SERVE
A SENTENCE
IN THE
COMMUNITY.

Who are we



Community Justice Scotland (CJS) is the national body for community justice in Scotland. We launched on 1 April 2017 through the Community Justice (Scotland) Act 2016.

We aim to promote and advance the National Strategy for Community Justice to create a more robust and effective justice system based on local planning and delivery of community-based services by a range of statutory and other partners, supported and guided by national leadership and oversight.

We work with a range of statutory and non-statutory partners including Local Authorities, Police Scotland, Scottish Prison Service, Scottish Courts & Tribunals Service, Crown Office and Procurator Fiscal Service, Scottish Fire and Rescue Service, national agencies such as Skills Development Scotland, Health Boards, Health and Social Care Integration Joint Boards, the third sector, academics, and communities.

Our Operating Model

CJS is led by the Chief Executive Karyn McCluskey who was appointed by Scottish Ministers and is accountable to the Community Justice Scotland Board for the effective delivery of the statutory functions. The Chief Executive is also the Accountable Officer for CJS.

The functions (purpose) of the organisation are set out in [Section 4 of the 2016 Act](#).

Our approach to delivering these functions is specified in the [Community Justice Scotland Corporate Plan 2023/26](#).

Vision

We want Scotland to be a place where we can all feel safe.

Mission

Promote: We will champion justice by taking the lead role in supporting the delivery of the National Strategy for Community Justice.

Support: We will work with our partners and help drive change by identifying challenges and supporting improvements in the community justice system.

Lead: We will act as a trusted source of expertise in community justice, providing leadership, learning and insight to support community justice partners to explore new thinking and promote best practice to prevent offending and reduce the number of future victims.

Prevent: We will work with others to prevent offending and reduce further offending

Outcomes

The community justice model is more effective across Scotland.

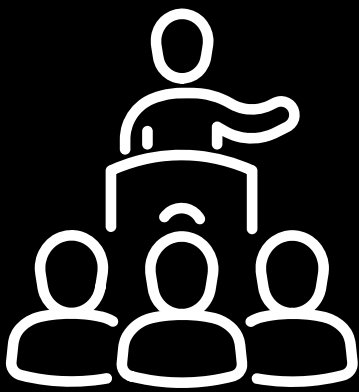
Community justice is fully considered in national policy and legislation.

People understand and have confidence in community justice.

The community justice workforce is fully supported with access to training and resources.

Values

Respect, Compassion, Understanding, Effectiveness, Integrity, Fairness.



Hosted

10 sessions

with Defence Lawyers on
employability of people with
convictions, risk, and
community justice

Supported

23

local authorities
with communications
around Community
Justice



Trained

102

unpaid work
supervisors, reaching
staff from all 32
Scottish local
authorities



117

improvement sessions
with local CJs across the
country, which focussed
on supporting progress
and best practice

delivered Community Justice
workforce training to 656
learners, an increase of

50%

from previous year



Delivered
Caledonian
System
training to

379

learners



98.8%

of participants were satisfied
or very satisfied with our
training experience



Developed Local Authority Resource and Planning Tools



Performance Overview

2023/24 was Community Justice Scotland's (CJS) seventh year of operation. This overview provides a commentary on how CJS has exercised its functions, contributed towards improving the system for community justice in Scotland and advancing the National Strategy for Community Justice. In addition, it describes our operating environment and engagement with stakeholders and partners across the justice sector and illustrates how CJS has become a significant contributor to the collective effort to reduce offending and re-offending and make Scotland a safer country.

In the Business Plan for 2023/24 Community Justice Scotland identified 17 Priority Actions and 24 measures which were all achieved and detailed in the Performance Analysis section of this report. Performance this year was in line with expectations and delivered within budget and on time.

This report has served as a valuable tool for decision-making and planning to align our efforts with our organisational goals and objectives. Actions have been taken to ensure the improvements identified have been included in [Business Plan 2024/25](#).

While this report provides a detailed overview it is by no means an exhaustive list of our achievements and challenges and is a pathway for further analysis, improvement, and change.

17
**Priority
Actions
achieved**

24
**Measures
achieved**



Outcome 1

The community justice model is more effective across Scotland, with improved approaches developed, supported, and implemented.

Impact Assessment – There is clear evidence the community justice model improved its effectiveness throughout the year. A new more relevant national performance framework was created and introduced with far higher utility than the previous framework and is much more accessible to a wide range of stakeholders. Community Justice Partnerships (CJPs) and CJS have established effective working relationships and collaborations with key stakeholders such as the Care Inspectorate and the range of agencies involved in the delivery of the [National Strategy Delivery Plan](#).

Activity and actions

- We reported on the performance and improvement within community justice across Scotland in our [Outcome Activities Annual Report \(OAAR\)](#) and [Community Payback Order \(CPO\) report](#). These reports are based on data and information supplied by Community Justice Partnerships (CJPs) and Justice Social Work Services (JSWs) across the country.
- The OAAR considers the achievement of national community justice outcomes and was consulted upon during 2023/24.
- During 2023/24 we also held reflective practice sessions for all CJPs based on ‘talking points’ from the previous OAAR. These sessions identified and discussed opportunities to promote and share good practice, covering issues such as the Management of Offenders Act, Data & Evidence in community justice, and Employability of people with convictions.
- CJS delivered 117 improvement sessions with local CJP’s across the country which focussed on supporting progress and best practice.

Performance Framework

In March 2023, a new Community Justice Performance Framework (CJPF) was published with the aim of more accurately capturing activity and outcomes in local areas.

- We implemented a project to identify the support local partnerships needed to deliver on their statutory planning, delivery and monitoring duties. We worked with a range of national and local partners and held 45 engagement sessions to fully understand the needs and help us to deliver what was required. We developed a set of detailed resource tools to help those partners with their statutory planning for Diversion from Prosecution, Support in Police Custody, Bail Supervision, Community Sentences, Health and Social Care, Accommodation, Employability and Throughcare.
- The approach will support Ministers, Local Areas and the public to see progress towards community justice outcomes in their areas.
- We worked closely with the Scottish Government Community Justice Division, Justice Analytical Services and the Care Inspectorate on joint actions within the [National Strategy Delivery Plan](#).

Outcome 2

Community Justice is fully considered in emerging national Policy and Legislation

Impact Assessment – CJS made valuable contributions to national justice policy and emerging legislation. In key areas we led developments and innovative thinking and in many others were key contributors and collaborative partners to other improvement activity. This was best illustrated by the national strategy delivery plan in which CJS is a major contributor across many of the national delivery actions.

Prison Population

The rising prison population reached a crisis point in 2023/24.

CJS has flexed its capacity and resource to respond to this new and emerging threat to Community Justice's landscape. We undertook detailed systems work across Remand, Bail, Electronic Monitoring, Warrants and other areas of the justice system to examine and enhance the Community Justice opportunities and reduce the prison population.

Supporting development of National Legislation

- We participated in a joint inspection with His Majesty's Chief Inspector of Prisons for Scotland (HMIPS) on Progression within the Scottish Prison System. Progression is the name for the journey people take when in custody to prepare for their return to the community.
- We played a leading role in the delivery of the Scottish Government (SG) Transformational Change Programme 2 (TCP 2), which will manage the transition from custody to community.
- We contributed on the national work on diversion from prosecution and contributed to the development of throughcare standards guidance for justice social work (JSW), implementation of the Bail and Release from custody (Scotland) Act, Electronic Monitoring (EM), unplanned release from remand, Restorative Justice policy development, and the Community Justice strategy delivery plan.
- We provided a submission to the Criminal Justice Committee on pre-budget Scrutiny, focusing on the strategic investment in community justice, and investment / disinvestment opportunities in justice. We were invited to give evidence to the Scottish Parliament's Justice Committee following our submission.

Outcome 3

People Better Understand and have Confidence in Community Justice

Impact Assessment – CJS expanded its direct engagement with influential stakeholders and partners, such as Sheriffs, Defence Lawyers and the Chartered Institute of Personnel & Development (CIPD). Through this engagement we improved awareness, understanding and the relevance of community justice as it applies to the justice system and employment. We enhanced our communication by developing new information tools and improved the accessibility of our website. We also provided extensive support to CJsPs as they continue to understand, communicate and publicise the effectiveness of community justice in local areas.

Knowledge products for Stakeholders

- In 2023/24 we broadened our stakeholder engagement and training to encompass Defence lawyers, hosting 10 sessions with them on employability of people with convictions, risk, and community justice.
- In February 2024 we presented at the 'Hidden in Plain Sight Event' for the Chartered Institute of Personnel & Development (CIPD) explaining the opportunities arising from the recruitment of people with convictions and encouraging recruiters to actively consider employing those who have been in the justice system.
- We were members of Disclosure Scotland's Stakeholder Reference Group supporting the implementation of the Disclosure Scotland Act provisions, which impact on the employability of people with convictions.
- We work extensively with the Victims Taskforce and contributed to the Ministerial Women's Justice Leadership Panel, contributing to the report published by the Scottish Government in August 2023.

Accessible Website

- In 2023/24 we delivered a refreshed and accessibly compliant corporate website, providing easy access to information for the public and partners on training and justice in the community.

Outcome 3

Justice communications support for local areas

- We supported 23 local authorities with communications around Community Justice. We extensively promoted the use of Electronic Monitoring (EM) both in the Press and through social media. We developed a new public education film that explains community justice (informed by public and stakeholder testing).
- We progressed our stigma project looking at language used in the media around people in touch with the justice system. This informs our work with journalists and in areas such as Addiction, Trauma and Homelessness.
- Our media coverage included 15 stories promoting the 2022/23 CPO annual report including the Daily Record/Ayrshire Live online and other outlets, with 31,200,000 opportunities to view. We made use of CJS Flickr images to provide up to date media images for journalists to use when reporting on justice issues.
- The Chief Executive continued her Scotsman column publishing 22 columns on local and national community justice issues. Other highlights included being interviewed by the Toronto Star and talking about Electronic Monitoring in the Daily Record (with nearly 34,000,000 opportunities to view¹) and an interview on BBC Alba current affairs programme Eorpa about the rising prison population. We also promoted spokespeople from across teams, including coverage in the Sunday Post of the Caledonian System and on BBC Radio's Good Morning Scotland on the need to reimagine justice.

Sheriffs' Information Project

- To increase the visibility of community services locally we worked with 32 local authorities to design, develop and deliver the first ever online database for Sheriffs, Defence Lawyers and others in the justice system known as the [Community Interventions and Support Directory](#). The aim was to encourage the use of community services in diversion, bail and sentencing. It launched July 2024.

¹Opportunities to view is defined as, "unique monthly visitors for online articles and circulation for print articles"

Outcome 4

The Community Justice Workforce is fully supported through a range of quality training, resources and services.

Impact assessment – we established a Strategic Training Forum, bringing together for the first time CJS, Risk Management Authority (RMA), Social Work Scotland (SWS), Children and Young People's Centre for Justice (CYCJ) – to identify and agree the training needs and priorities for the community justice sector. We published detailed training calendars, migrated more training products to a digital learning platform and shared access to that platform with organisations that were members of the Forum. We trained 50% more social workers and staff than the year before.

Improving training provision

To support student learning we developed and introduced a new bespoke Learning Management System for Justice Social Work and other students on our courses. It allows students to access online learning and streamlines access to and the administration of our courses within Scotland.

Broadening and Delivering High Quality Training

To support the aim of the Vision for Justice in Scotland of extending the use of Restorative Justice (RJ) we developed an Introduction to Restorative Justice (RJ) course and delivered training to public and third sector partners. We worked closely with the European Forum for RJ on developing future training proposals.

Training others on assessing risk in those who commit offences

Assessing the risk of individuals who enter the justice system is a critical skill for Social Workers. The tool used for this is Level of Service/Case Management Inventory (LS/CMI). We provided the majority of training in LS/CMI. We trained 122 Social Workers in LS/CMI in 2023/24; up by 40% from the year before. In 2023/24 CJS developed the skills of two of our staff to become LS/CMI Master Trainers and can now deliver train the trainer courses to broaden access to qualified trainers throughout Scotland.

As part of expanding our training offer for JSW, we provided refresher training in LS/CMI for social workers who had not received training for more than five years, and for qualified LS/CMI users who have not completed an LS/CMI assessment in more than one year. We provided refresher training to 40 Social Workers

Unpaid Work

Unpaid Work (UPW) is supervised by staff in Local Areas. UPW provides an essential and most publicly visible element of community sentencing delivery. Following a successful pilot project, learning for UPW staff started to be delivered nationally in 2023/24. We delivered ten five-day courses, training 102 unpaid work supervisors and have now reached staff from all 32 local authorities in Scotland.

Performance Outcomes

Outcome 4



Violence against Women and Girls

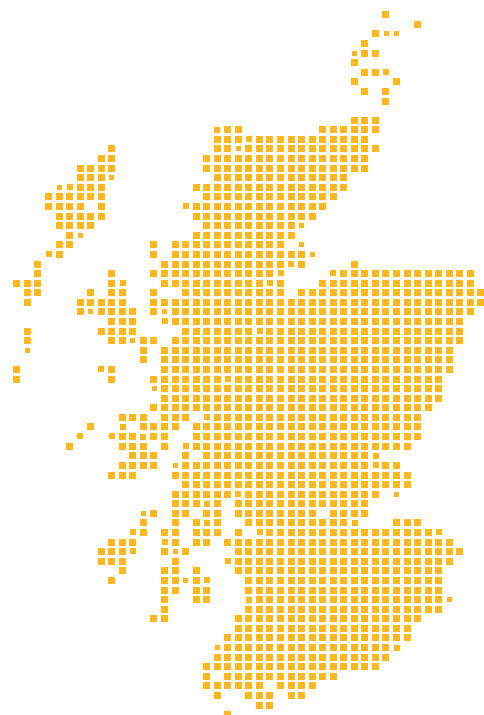
Domestic Abuse

Violence Against Women and Girls and Domestic Abuse is a high priority for the the Scottish Government. Training to enable justice staff to identify risk and manage people who have convictions for Domestic Abuse forms a large part of our training offer. We train staff on Spousal Assault Risk Assessment and deliver the National Domestic Abuse programme 'Caledonian System'.

In 2023/24 we trained 282 workers in local areas. We provided inputs to Police Scotland domestic abuse officers' specialized training courses, facilitated quarterly Operational Managers' groups, hosted a Caledonian children's worker networking event and an Operational Managers' networking event. In 2023/24 CJS responded to West Dunbartonshire Council's request to implement the Caledonian System and provided a full suite of bespoke training to that Local Authority.

The Caledonian System is now available in 21 Local Authorities and was reaccredited in 2023/24.

In 2023/24 we trained
282 workers
in local areas



Outcome 4



Delivering throughcare & mentoring

Review and Commission voluntary throughcare services in Scotland.

The Scottish Government previously indicated its intention to transfer responsibility for the commissioning of voluntary throughcare and mentoring to CJS.

In 2023/24 we undertook related research and stakeholder engagement and used this to prepare an options appraisal for consideration by the Cabinet Secretary for Justice and Home Affairs. In February 2024 the Cabinet Secretary indicated a preference for commissioning a single, national throughcare and resettlement service provided through a partnership model.

The future service will commence from 2025/26 and the commissioning process is being led by CJS. The Scottish Government will increase funding to improve the support available to people leaving a short prison sentence and, for the first time, include men who've been in prison awaiting trial on remand.

The amount of grant funding available will be £5.3M, subject to Parliamentary approval of future budgets.

CJS is conducting the grant process and assessment on behalf of the Scottish Government. The partnership will offer needs led and person-centred support to people leaving prison and will provide an initial offer of resettlement support upon release from prison with the option of providing more intensive support to those who need it for up to 12 months.

The grant launched on 19th March 2024 and was opened for applications until 9th July 2024.

Performance Outcomes

Trends

Clear trends emerged this year which will influence future planning and delivery. Primarily, the increase in the prison population in Scotland has created an urgent need to mitigate the crisis in available prison spaces. This is a UK trend.

The housing emergency recently declared across Scotland is the result of continued pressures as is the lack of mental health treatment in the country. These combined with funding pressures on government have resulted in an increasingly financially stretched third sector meaning that critical services were difficult to access across many parts of the country.

A revised National Strategy and Performance Framework

In 2022/23 the Scottish Government launched a new National Strategy and Performance framework for community justice. During this reporting year, CJS has continued to support its implementation by working with national and local partners to develop supporting materials for the planning, delivery and monitoring of the new national outcomes.

Sector demand for training

Our performance information continues to demonstrate a large and growing appetite for the training we provide. Workforce issues in local areas mean that training of new staff continues to be a high priority and requires flexibility in the delivery of our training calendar. The Strategic Training Forum also provided more assistance than was previously available.

We committed to provide a larger proportion of our training by digital means. This reinforced our commitment to sustainability and increased our capacity in the face of continued demands for our training products. Work is underway to upskill staff to ensure resilience, effectiveness and capacity of digital training provision.

Commissioning

CJS continues to lead the project relating to the future commissioning of voluntary throughcare and mentoring services. This project continued through 2023/24 and will conclude in 2024/25. We anticipate the commissioning of further community justice services in the coming years to meet the aims of the Scottish Government's aspirations for a shift from custody to community justice.



Resourcing

CJS has faced a challenge of long-term absence and prolonged vacancies. This resulted in shifts in-year of resourcing between projects and business as usual activity. Colleagues responded positively to these changes and continued to work to maximum effectiveness.



Budget and financial reviews

We operated in a tight financial environment and pressures increased throughout the year. We did however navigate our way through this while maintaining our stated service objectives and expectations. In January 2024 we were advised that action would be required to support the Scottish Government in delivering a balanced budget for 2023/24. As a result of this we conducted a review of our uncommitted expenditure. We anticipate that this exercise may be required on an ongoing basis as the Scottish Government budgets come under increased pressure. We have committed to proactively identify efficiencies and collaboration opportunities.



Regulatory Changes and Policy Changes

The policy environment that we work in has been increasingly challenging with significant proposed changes that will continue to have a significant impact on our planned activity. Navigating these changes has been a challenge to our operating environment and a degree of uncertainty remains with developments such as the National Care Service Bill and other changes likely to have an impact on our future operation.



Risk

Risks on 31 March 2024, mainly related to Community Justice Scotland statutory functions and duties and threats to its ability to perform those functions or duties. The Community Justice Scotland Board discussed its risk appetite during the year and revised all corporate risks on the register, re-scoring the residual risk level of each.

The Community Justice Scotland Board has low risk tolerance for any risk that threatened or undermined its ability to comply with duties specified in legislation.





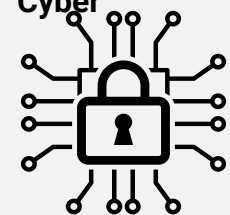

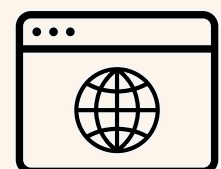



Identification, evaluation, and control of risk


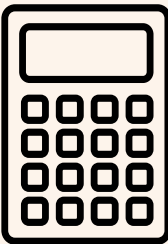
We concluded the financial year with eight principal risks; Budget, Improvement, Cyber, Website, Staff, Finance, Caledonian and Commissioning. These are outlined in more detail in the below table. These risks continue to be monitored and mitigated according to our risk management process.

The following table shows our risk as at 31 March 2024 including any mitigating actions and controls.

Corporate Risk Register at 31 March 2024

Risk	Link to Outcome	Description	Risk Trend at 31 March	Controls (C) and mitigating activity (M)
<div>Budget</div> <div></div>	All Outcomes	<p>The budget is set out each year through our Sponsorship team.</p> <p>Pressures on the budget through unfunded and capacity deficits could mean CJS is unable to meet its objectives.</p> <p>Our funders have indicated the possibility of continuing pressures on government finances for the future</p>		<p>C – Financial Management and planning</p> <p>C – Discussions with SG sponsor team</p> <p>C – Spending review submissions</p> <p>C – Development of business cases</p> <p>C – Identifying potential efficiencies</p> <p>M – Continued dialogue with SG (policy/finance)</p> <p>M – Demonstrating effectiveness through PMA and SMT management of resources</p>
<div>Improvement</div> <div></div>	All Outcomes	<p>CJS has established a system for identifying, making, publishing, and monitoring achievement of local and national improvement recommendations outlined in Sections 29 and 30 of the Community Justice Scotland Act.</p>		<p>C – Performance Monitoring for Improvement (PMI)</p> <p>C – Annual Report (Reporting)</p> <p>C – CJS Board (Governance)</p> <p>C – ARC (Assurance)</p> <p>M – Support improvement activity across the CJ network</p>
<div>Cyber</div> <div></div>	All outcomes	<p>The security and safe operation of our IT systems, assets and finances is important.</p> <p>The risk of Cyber-attack and intrusion would impact the function of the whole of our team.</p>		<p>C – Adherence to the SG Security Policy</p> <p>C – Adherence to SG guidance and training</p> <p>C – Receive support from SG Protective services</p> <p>M – Review all policies and procedures</p> <p>M – Provide guidance and advice to staff</p> <p>M – Hold lessons learned after every incident and report to ARC</p>
<div>Website</div> <div></div>	All outcomes	<p>The compliance of our corporate website to the UK GOV digital accessibility standards and Scottish Government Digital First Service Standard is important.</p> <p>The risk of non-compliance to this guidance means our ability to inform and communicate effectively is compromised.</p>		<p>C – Phased approach to implementing compliance changes</p> <p>C – New website has been launched and is being evaluated</p>

Corporate Risk Register at 31 March 2024

Risk	Link to Outcome	Description	Risk Trend at 31 March	Controls (C) and mitigating activity (M)
<div>Staff</div> <div></div>	All Outcomes	CJS must fill the role of the Head of People in order to support staff resilience, attendance, wellness and good health. This role is critical to maximizing delivery of its statutory functions and organisational priorities.	<div></div>	<div>C – HR strategy</div> <div>C – HRRC meetings held</div> <div>C – Health and Safety Policy followed</div> <div>C – Covid advice followed</div> <div>C – Counselling services provided to staff</div> <div>C – Line management support provided</div> <div>C – Staff training and development provided</div> <div>C – Action learning sets for SMT</div> <div>C – Wellbeing policy to be drafted</div> <div>C – Colleague engagement survey for staff</div> <div>C – Team meetings for staff</div> <div>C – Reflective practice sessions for SMT</div> <div>C – External training/wellbeing events</div> <div>M – Continuation of policy and practice without Head of People in post</div> <div>M – Guidance prepared for staff issues by Head of People before vacancy</div> <div>M – Successful recruitment campaign for Head of Corporate Services that consolidates (People), Finance and Business functions</div> <div>M – Budget made available to procure HR advice to supplement capacity</div> <div>M – Cross-group working to draw on capacity of other organisations in this time of deficit</div>
<div>Finance</div> <div></div>	All outcomes	<div>CJS Head of Finance post was vacant during the year.</div> <div>This role is critical to addressing capacity issues within its finance function and is critical to ensuring appropriate control of the CJS budget and public funds.</div>	<div></div>	<div>C – Board and ARC oversight</div> <div>C – Management oversight</div> <div>C – Segregation of duties</div> <div>C – Temporary capacity enhancement</div> <div>M – Specification of requirement for finance function</div> <div>M – CJS has committed to a review of its organisational structure including the finance function</div> <div>M – Head of Corporate Services with a strong finance background is to be recruited.</div>

Corporate Risk Register at 31 March 2024

Risk	Link to Outcome	Description	Risk Trend at 31 March	Controls (C) and mitigating activity (M)
<div>Caledonian</div> <div></div>	All Outcomes	<p>The adequate resourcing and support of the Caledonian Programme by the Scottish Government is crucial to the success of CJS.</p> <p>CJS’ reputation as the national lead organisation for community justice will be adversely affected.</p>		<p>C – Plans to expand the Caledonian system are in place</p> <p>M– The team will revise plans for rolling out Caledonian.</p> <p>M – Continued dialogue with SG policy and funders</p>
<div>Commissioning</div> <div></div>	All outcomes	<p>The Commissioning function in CJS must be adequately resourced to deliver the project on time and to the agreed standard.</p> <p>CJS’ reputation as a reliable and capable partner in joint undertakings will be adversely affected</p>		<p>C – Resource management</p> <p>C – Regular budget review and efficiencies sought</p> <p>C – Risk management processes</p> <p>C – Effective project management practices</p> <p>M – Collaboration with SG and key stakeholders</p> <p>M – Chief Executive met with the DG of Justice to discuss implications and risks to the project team</p> <p>M – Options document submitted to SG</p> <p>M – More staff resource from within CJS has been allocated to the team to support delivery but at a resource cost to the wider team</p>

Going Concern


Community Justice Scotland (CJS) is a non-departmental public body (NDPB) funded entirely by the Scottish Government (SG) through Grant in Aid. The Scottish Government has given us written assurance that there are no plans to change the existing arrangements, where they fund CJS's administrative costs through grant-in-aid.

The overall budget is decided by the Scottish Government on an annual basis and is provided to ensure that Community Justice Scotland can meet its statutory obligations. The budget for 2023/24 was £3.771m.

Community Justice Scotland has no obligations, financial contracts or other potential calls on its budget that would adversely affect its financial position.

Anticipated financial pressures may result in Community Justice Scotland reviewing its activities, whilst continuing to meet its statutory obligations.

I believe that Community Justice Scotland is a going concern, and it is appropriate to prepare the annual report and accounts on a going concern basis.



The budget for
2023/24 was
£3.771m

Performance Analysis

Oversight of planning and managing all operational delivery, including risk, is the responsibility of the Director of Operations, who is accountable to the Chief Executive and reports to the Board and the Audit & Risk Committee (ARC) at each of their meetings.

Each year to support the delivery of the Corporate Plan we publish the specific actions we will undertake in our [Business Plan](#) and align them with our statutory functions. We use an integrated project management approach and monitoring to manage the resources and progress of our work. We received substantial assurance from our Internal Auditors on our approach and implementation.

The [Corporate Plan](#) aligns our strategic objectives to measure against the national outcomes which are laid out in the community justice strategy published in June 2022.

Community Justice Scotland's operating model is based on delivery of the functions by teams of experts; aligned to the core functions of the organisation. The teams are:



There are two additional areas of activity that the Scottish Government has agreed Community Justice Scotland should lead on. Those are Commissioning of Voluntary Throughcare and Mentoring Services and Restorative Justice.

Our team as at 31st March 2024 consists of 45 (43.36 FTE) colleagues, with an average staff base of 42.79 FTE during 2023/24. We are based in a Scottish Government office in Edinburgh and use Scottish Government contracts to provide the following shared services: HR/payroll, IT and accommodation.

Financial Performance

The budget approved by the Scottish Government for Community Justice Scotland in 2023/24 was £3.771m (£3.606m in 2022/23). The financial outturn is summarised in the table below.

This was based on an initial budget allocation of £3.112m with additional transfers through Annual Budget Revisions (ABR) of £659k. The ABR transfers comprised of £249k for Restorative Justice (RJ), and £410k for Caledonian. In 2023/24, the Grant in Aid funding drawn down was £3.646m against the budget allocation of £3.771m.

In January 2024 CJS, along with other public bodies, was advised that action would be required to support the Scottish Government in delivering a balanced budget for 2023/24.

In response to this, areas of planned work and expenditure for the final quarter of the year were revised. The total resource outturn of £3.667m represented an underspend of £104k (3%), which was made available to support the wider Scottish Government financial position.

The increase in resource expenditure in 2023/24 compared to 2022/23 is largely due to the impact of the annual staff pay award.

Capital expenditure of £7k for which budget had not been requested was incurred during 2023/24. This was due to the application of the IFRS 16 accounting standard, which resulted in the value of an extension to CJS's office lease term being treated as capital expenditure.

	2023/24	2023/24	Variance	2022/23
	Budget £000s	Actual £000s	£000s	Actual £000s
Staff Costs	3,050	3,030	(20)	2,829
Other Operating Costs (excluding depreciation)	713	630	(83)	657
Depreciation	8	7	(1)	8
Total Resource	3,771	3,667	(104)	3,494
Capital	0	7	7	22
Total Outturn	3,771	3,674	(97)	3,516

Performance Measurement

We have reviewed the performance of Community Justice Scotland over the past year through analysis of the key performance metrics outlined in our annual business plan, detailing achievements, and challenges. 2023/24 is the first year that a number of these performance measures have been adopted. Where comparable prior year data for a measure exists, this has been included. Greater comparability of performance measures over time will be available in future years. This review aims to provide a comprehensive overview of our performance and areas for improvement.

This section also highlights our operational environment and shows how Community Justice Scotland contributes to reducing offending and reoffending and making Scotland a safer country. Performance activity was assessed by managers with their respective teams.

Project activity was also considered via the Project Management Approach monthly meetings where appropriate and then reported for further consideration and action as necessary by the Senior Management Team (SMT). At every quarter, reports were provided to the Board and Audit and Risk Committee (ARC) who scrutinised our progress towards delivery of performance objectives.

Information on our performance is also shared with colleagues at the Scottish Government Sponsor Team and discussed at our regular meetings with them.

The Annual Performance Report is prepared for the Board's consideration and thereafter published on the Community Justice Scotland website.



Performance reporting against Business Plan Measures 2023/24

Outcome 1



The community justice model is more effective across Scotland, with improved approaches developed, supported, and implemented.

Business Plan measures	Result	Performance against measures
1.1 Community Justice Performance Framework Implementation Plan created, products identified and delivered in agreed timescales.	✓	A suite of resource tools were developed during 2023/24 in consultation with CJPs and were published in June 2024. This included 45 dedicated engagement sessions with a wide range of stakeholders.
1.2 Record of Local improvement engagement with CJPs and assessment of impact considered with each CJP and reported to Board.	✓	117 dedicated local partnership engagements took place during 2023/24.
1.3 Number of Community Justice Outcome Improvement Plans which CJS assessed as being deliverable and able to achieve the outcomes of the national strategy.	✓	CJS provided feedback on 14 CJOIPs in 2023/24
1.4 Number of events attended by RJ team and progress achieved reported.	✓	Hosted 2 professors from the University of London. Completion of trauma training for the RJ team. 1 Dissertation interview. Inputs on options appraisal and RJ policy and practice development 1 workshop held to support planning in victim support system. 1 presentation to support RJ criminal law students. 1 South Lanarkshire RJ meeting to support development of restorative practices, justice approaches Hosted 2 international academics from the Czech Republic
1.5 Discussions/meetings to identify services available in CJP areas.	✓	This work was finalised for reporting to the Board in May 2024.

Performance reporting against Business Plan Measures 2023/24

Outcome 2




Community justice is fully considered in emerging national policy and legislation.

Business Plan measures	Result	Performance against measures
<p>2.1 Number of responses to public consultations and evidence submissions to Parliament.</p> <p>Number of calls to give evidence to Parliamentary committees.</p> <p>Assessment of impact of consultation responses.</p> <p>Number of meetings/work with key stakeholders re. new policy and legislative proposals.</p>		<p>1 Submission to Criminal Justice Committee on pre-budget Scrutiny¹</p> <p>Invitation to give verbal evidence to the committee in Q3.</p> <p>1 submission to Cabinet of analysis on investment/disinvestment in justice to reduce children entering care.</p> <p>Contributed to work on; diversion from prosecution, development of throughcare standards guidance for justice social work, implementation of the bail and release from custody (Scotland) Act, participation in unplanned release from remand roundtables, RJ policy development, CJ strategy delivery plan.</p> <p>Community Justice Scotland contributes to work in the following areas: NCS justice reference group, EM Bail implementation group, Social Work Scotland standing committee, throughcare sub-group and performance sub-group, Data Development group with Justice Analytical Services & Care Inspectorate, Strengthening Alternatives to Remand working group, Diversion from Prosecution review group.</p> <p>We worked with Audit Scotland on the development of their work on the provision and quality of drug and alcohol services.</p> <p>Engaged in joint inspections by HMIPS including prisoner progression and prison based social work.</p> <p>Regular (monthly) engagement with the Care Inspectorate, COSLA, SWS on policy developments.</p> <p>Met with HMICS in relation to their review of custody hubs.</p>
<p>2.2 Monitor and record CJS contribution to National Strategy for Community Justice delivery plan and TCP deliverables.</p>		<p>CJS provided updates to our contribution to the delivery plan which were published by SG. The first published update for December 2023 can be found here.</p>

Performance reporting against Business Plan Measures 2023/24




Outcome 3

People better understand and have confidence in community justice.

Business Plan measures	Result	Performance against measures
3.1 Number of training events and knowledge products provided to Defence Lawyers and others. % rating these events as of high quality.		The programme of learning events started in Q3 and was completed in Q4. This has been rated as beneficial by all participants and they have requested another programme of learning to be delivered in Q3 and Q4 in 2024/25.
3.2 Number of engagements with victims' groups.		2 RJ restorative café research project conducted between March and August 2023/24 to support victims of crime. 1 options appraisal paper and policy framework which spurred further working with Victims Support Scotland colleagues. Chief Executive, and Social Work advisor contributed to 4 victims' groups: Victims Task Force, Domestic Homicide Review Taskforce, Virtual Custodies Steering Group.
3.3 Frequency and quality of stakeholder engagement with key partners by the CJS team.		The Comms team supported 563 partners across the year. The Comms team provided 1,958 instances of support to partners in 2023/24.
3.4 Commissioning of website update project. Reports on website update project milestones. Launch of revised website.		A refreshed corporate website was launched on time and to budget on 29 November 2023.
3.5 National event, attendance and evaluation feedback.		335 delegates, 295 in-person, 40 delegates online 87% of delegates were satisfied or very satisfied

Outcome 4

The community justice workforce is fully supported through access to a range of quality training, resources and services.

Business Plan Measures	Result	Performance against measures
4.1 Number of products migrated to LMS. LMS use and satisfaction metrics.		1 learning product (LSCMI) was completely migrated to the LMS with others in the migration process. All users gave positive feedback of the training being delivered in this format. 36 people trained using the LMS in the year
4.2 Needs assessment and training delivery plan completed and agreed with stakeholders.		Post LSCMI needs assessment and needs assessment work for prison based social workers completed by Progressive Partnership in Q4 Findings are released in Q1 of 2024/25.
4.3 Number of training courses provided by Community Justice Scotland. Increase in number of people accessing Community Justice Scotland training courses. Evaluation of training courses by participants. % rating the training as being of high quality. External promotion of the training team.		10 courses, 122 trained LSCMI 2 courses, 40 trained LSCMI refresher 6 courses, 84 trained Introduction to sexually harmful behavior 7 courses, 140 trained SA07 8 courses, 68 trained SARA 1 course, 16 trained SARA refresher 9 courses, 102 trained Unpaid work 1 course, 12 trained Unpaid work Training for Trainers 3 courses, 31 trained Foundation group work skills 4 courses, 41 trained Justice social work report writing. 10 events, 81 assessed, screening events – Caledonian 9 intro trainings, 123 trained – Caledonian. 6 case manager events, 97 trained – Caledonian. 3 group worker events, 26 trained – Caledonian. 2 women's worker events, 30 trained – Caledonian. 1 children's workers event, 8 trained – Caledonian. West Dunbartonshire bespoke SARA 14 trained - Caledonian 2022/23 – 434 (excluding Caledonian) 2023/24 – 656 (excluding Caledonian) 2023/24 – 379 (Caledonian) This represents a 50% increase in people accessing our training. 98.8% of participants were satisfied or very satisfied with the training experience. 2 new LSCMI master trainers. Author of the LSCMI assessment tool has referred international teams to the Learning Development and Innovation Teams LSCMI master trainers.

Business Plan Measures	Result	Performance against measures
<p>4.4 Reports on Commissioning Project milestones.</p> <p>Positive response/ contribution from stakeholders to proposed commissioning arrangements.</p>		<p>Review and research concluded with an options appraisal undertaken and recommendation report submitted to Cabinet Secretary for Justice.</p> <p>Uplift in funding/funding secured for three years.</p> <p>Grant process launched.</p> <p>3 Board meeting updates</p> <p>4 Project steering committee meetings</p> <p>6 project management committee meetings</p> <p>6 risk and scenario planning group meetings</p> <p>Positive response from the Scottish Government on options appraisal paper submitted in September 2023.</p> <p>Positive reception to funding uplift from third sector.</p> <p>Positive input from stakeholders to development of throughcare process maps.</p>
<p>4.5 Reports on Commissioning Project milestones</p>		<p>Monitoring and evaluation approach developed for agreement in FY 2024/25.</p> <p>Support for development of evaluation and monitoring framework from external agencies explored.</p>



CJS' Business Plan for 2024/25 will deliver the following outcomes.

Outcome (Corporate Plan 2023/26)	This year we will focus on making these impacts
Outcome 1 The community justice model is more effective across Scotland, with improved approaches developed, supported and implemented.	1.1 Community Justice Scotland will provide CJsPs with resources to support them in their CJ planning, monitoring, and reporting duties to support achievement of CJ outcomes. 1.2 Community Justice Scotland will develop a project to further support s.26 reporting of achievement of CJ outcomes during 2023/24. 1.3 New arrangements for delivering improved voluntary throughcare and mentoring are fully established. 1.4 Community Justice Scotland analyses where there are gaps across Scotland in meeting community justice outcomes and details how it works to support local CJsPs to address these.
Outcome 2 Community justice is fully considered in emerging national policy and legislation	2.1 Policies and legislation that directly reflect input provided by Community Justice Scotland. This will apply specifically to RJ, Diversion from prosecution, bail and remand.
Outcome 3 People better understand and have confidence in community justice.	3.1 The evidence-base will show that people are more aware of community justice and the benefits it delivers. 3.2 Community Justice Scotland is established as a trustworthy source of information on all matters relating to community justice. More people have accessed and have been positively influenced by our communication (2023/24 baseline).
Outcome 4 The community justice workforce is fully supported through access to a range of quality training, resources and services	4.1 Community Justice Scotland is established as a reliable and effective strategic partner within the justice sector and has delivered more high-quality training that reflects the needs and priorities of partner organisations and staff (2023/24 baseline)

Community Justice Scotland is committed to reducing its carbon footprint. Listed below are some of the initiatives that we are progressing to achieve this:

Community Justice Scotland is based in an office that is part of the wider Scottish Government estate. As such Community Justice Scotland adhered to the Scottish Government Environmental Policy, buildings, waste, and sustainable places strategy.

To reduce our carbon footprint, Community Justice Scotland seeks when consistent with operational requirements and wherever possible, to use public transport and carpooling when travelling for business. It is noted that in some instances using public transport will not be possible due to time constraints and distance/location of meeting.

Community Justice Scotland will arrange meetings in locations where the fewest people have to travel to attend, thus reducing our carbon footprint and utilising public transport where applicable.

Community Justice Scotland will continue to use video conferencing to reduce unnecessary travel and costs and migrate from in person to blended learning.

Complaints

During the period of this report, no complaints were received. Our [complaints procedure](#) is set out in full on the Community Justice Scotland website.

Data Breaches

There was one data breach in this reporting period. It was mitigated and reported to the Audit and Risk Committee. No sensitive or identifiable information personal data was disclosed.

Freedom of information

During the period 1 April 2023 to 31 March 2024

Community Justice Scotland received three information requests under the Freedom of Information (Scotland) Act 2002 (FOISA).

All were responded to within the statutory timeline.



Karyn McCluskey

Chief Executive and Accountable Officer
06 November 2024

Corporate Governance Report Directors' Report

Community Justice Scotland Governance Structure

Since Community Justice Scotland was established in April 2017, staff numbers have grown and we are now operating with a staff team of 45 colleagues.

[Meet the team on the website.](#)

Our Board

The governing legislation sets a maximum number of nine and minimum of five members for the Community Justice Scotland Board which includes the Chair.

On 31 March 2024, the Community Justice Scotland Board which is responsible for the leadership, direction and governance of the organisation consisted of the Chair and eight members. In addition, the Board had an advisor with a judicial background who attended meetings of the Board and a co-opted member with a finance background who attended the Audit and Risk Committee (ARC). In 2023/24 the Board met seven times, the Audit and Risk Committee met five times, the Human Resource and Remuneration Committee (HRRC) met three times and the Community Justice Advisory Committee (CJAC) met once.

Community Justice Scotland reported quarterly to the Board on its performance against the priority actions set out in the Business Plan for 2023/24.

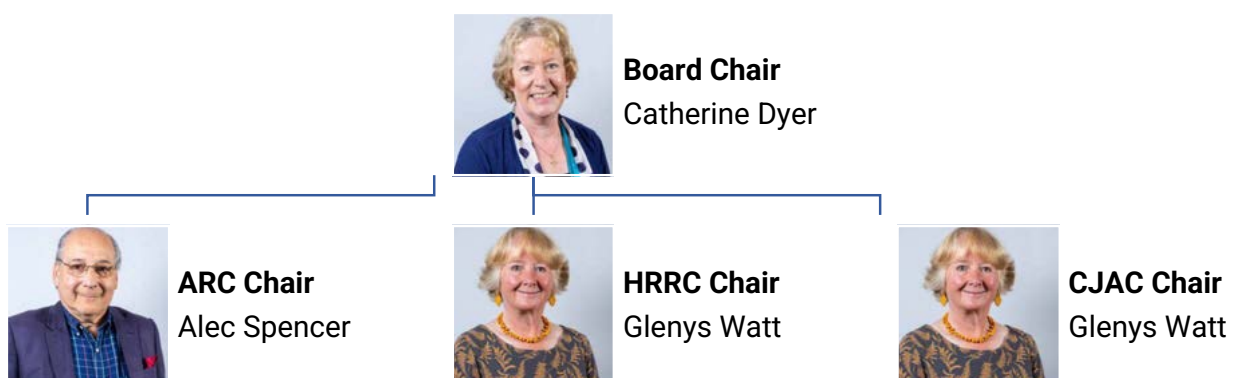
Details of the yearly performance against measures can be found in the table titled "Performance reporting against Business Plan Measures 2023/24" starting on page 25 of this report. Performance reports were framed around and consistent with the indicators specified in the Business Plan.

The Community Justice Scotland Board members' registers of interests are available on the Community Justice Scotland website where individual members' statements can be found in the '[meet the team](#)' section. Potential conflicts of interest are declared at all meetings.

During the year two Board members declared an interest in the Community Justice Scotland Commissioning Strategy, with their involvement in third sector organisations that would have an interest in the voluntary throughcare and mentoring contract.

This was noted by the Board, and it was agreed that both members would be asked to leave meetings when the discussion on Commissioning Project took place.

To assist in its work, the Board has established three Committees: the Audit and Risk Committee (ARC), the Human Resources and Remuneration Committee (HRRC) and the Community Justice Advisory Committee (CJAC).



Board Committees and Sub-Committees

Audit and Risk Committee (ARC)

The Audit and Risk Committee advises the Board and Accountable Officer on:

- The strategic processes for risk, control and governance and the Statement on Internal Control.
 - The accounting policies, the accounts, and the annual report of Community Justice Scotland, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors.
 - The planned activity and results of both internal and external audit.
 - The adequacy of management response to issues identified by audit activity, including external audit's management letter/report.
 - The effectiveness of the internal control environment.
 - Assurances relating to the corporate governance requirements for Community Justice Scotland.
 - Anti-fraud policies, whistle-blowing processes, and arrangements for special investigations.
-

Human Resources and Remuneration Committee (HRRC)

On behalf of and reporting to the Board, the Committee monitors and endorses actions in respect of relevant matters including:

- Annual pay remit for Chief Executive, Chair and Board Members submission to the Scottish Government
 - People strategy and plan
 - Employment policies
 - Staff development strategies and plans
 - Equality and diversity strategies and plans
 - Health and safety
 - Wellbeing of employee and the organisation
 - Implementation of recommendations and decisions of the Board
-

Community Justice Advisory Committee (CJAC)

The Committee remit is to work with other stakeholders as appropriate with cognisance of the following key strategic themes:

- Prevention and early intervention
- Community sentences
- Pre - and post-release support. This will support our partners to improve outcomes for people involved with the justice system, their families, communities, and people harmed by crime.

The Board and its Committees met at the following frequency for the period 1 April 2023 to 31 March 2024.

Details	Board	Audit and Risk Committee (ARC)	Human Resources and Remuneration Committee (HRRC)	Community Justice Advisory Committee (CJAC)
Total Meetings	7	5	3	1



Auditors

The Public Finance and Accountability (Scotland) Act 2000 places responsibility on the Auditor General for Scotland to determine who should undertake the audit of CJS. For the financial years 2023 onwards, the Auditor General appointed Audit Scotland to undertake our audit. The general duties of the auditors, including their statutory duties, are set out in the Code of Audit Practice issued by Audit Scotland, and approved by the Auditor General. The Scottish Government Internal Audit Directorate provides an internal audit service for CJS.



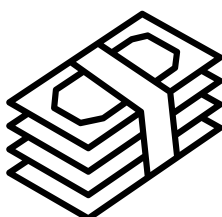
Disclosure of Relevant Audit Information

As Accountable Officer, I am not aware of any relevant information of which our auditors are unaware. I have taken all necessary steps to ensure that I myself am aware of any relevant audit information and to establish that the auditors are also aware of this information.



Personal Data Related Incidents

There were no data security incidents during the year.



Managing financial transactions and payment of suppliers

Community Justice Scotland is committed to prompt payment for goods and services received. We aim to pay all invoices within 10 days of receipt. We are currently examining how to improve the system for monitoring the receipt and payment of invoices.

Statement of Accountable Officer's Responsibilities

In terms of the Community Justice (Scotland) Act 2016, Scottish Ministers have directed CJS to prepare for each financial year a statement of accounts in the form and on the basis set out in their Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Community Justice Scotland and of its comprehensive net expenditure, financial position, cash flows and movement in taxpayers' equity for the financial year.

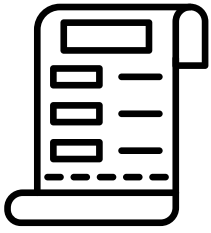
In preparing the accounts, the Accountable Officer is required to comply with the Financial Reporting Manual (FReM) and in particular to:

- Observe the Accounts Direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards as set out in the FReM have been followed and disclose and explain any material departures in the financial statements.
- Prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the organisation will continue in operation.

The Chief Executive is designated as the Community Justice Scotland Accountable Officer by the Principal Accountable Officer of the Scottish Administration in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding CJS assets, are set out in the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government.

As Accounting Officer, I can confirm that:

- As far as I am aware, there is no relevant audit information of which the entity's auditors are unaware.
- I have taken all the necessary steps to make myself aware of all relevant audit information and I have provided our auditors with that information.
- That the annual report and accounts as a whole is fair, balanced and understandable.
- I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced, and understandable.



Governance Statement

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Community Justice Scotland policies, aims and objectives. I am also responsible for safeguarding the public funds and assets assigned to Community Justice Scotland, in accordance with the responsibilities set out in the Memorandum to Accountable Officers.



Governance Framework

Community Justice Scotland is a Non-Departmental Public Body sponsored by the Scottish Government's Justice Directorate. The Scottish Government framework agreement with Community Justice Scotland was established in 2017. This describes the relationships between the Scottish Government and Community Justice Scotland and the various reporting and authorisation requirements on the body in relation to the Scottish Government. Review of the framework continued through 2023/24. It requires that Scottish Ministers approve the Community Justice Scotland Corporate Plan, and that the organisation delivers its functions effectively and efficiently within the aims, policies, and priorities.

The strategic aims of Community Justice Scotland are aligned with the governing legislation, National Policy Frameworks and the National Strategy for Community Justice and are determined by members of CJS who comprise of the Board appointed by Scottish Ministers.

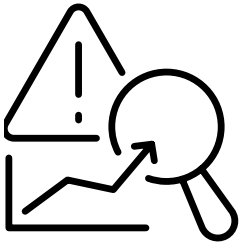
The Community Justice Scotland Board, led by the Chair, is responsible for the leadership, direction, and governance of Community Justice Scotland. Details of the operation of the Board can be found in the Directors' Report.

The Community Justice Scotland Board reserves to itself a range of decision-making powers and delegates others to the Chief Executive through a Delegated Authority Matrix.

The Community Justice Scotland Audit and Risk Committee (ARC) advises the Community Justice Scotland Board and Accountable Officer on the effectiveness of the internal control system. The Audit and Risk Committee and the Accountable Officer periodically review Community Justice Scotland corporate governance arrangements.

Internal Audit seeks assurance over the system of internal control. This is obtained by conducting a series of audit engagements, considering the results of the previous reviews carried out.

The Human Resources and Remuneration Committee (HRRC) reviews the employee governance arrangements.



Our Risk Management Process

The Community Justice Scotland Board continued to oversee and approve the approach to the management of corporate risk. Operationally, risk continued to be managed by the Senior Management Team (SMT) under oversight of the Community Justice Scotland Board who are advised by the Audit and Risk Committee (ARC). We use the continuous risk management cycle to identify, assess, control, monitor and report our risk throughout the reporting period.

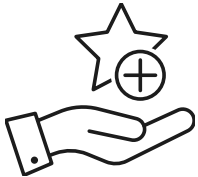
Corporate risks including any changes, are reviewed at each meeting of the Senior Management Team and at all the meetings of the Community Justice Scotland Audit Risk Committee then by the Community Justice Scotland Board.





Identification, evaluation, and control of risk

The Corporate Risk Register is regularly reviewed at Community Justice Scotland Board and Community Justice Scotland Audit and Risk Committee meetings. The Community Justice Scotland Risk Management Strategy outlines how risk is more generally managed within the organisation; including the key role played by the Senior Management Team.



Best Value

Best Value principles are embedded in all areas of the organisation and considered as part of the overall corporate and business strategies of the organisation.



System of Internal Control

The system of internal control is based on an on-going process designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively, and economically. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the Community Justice Scotland policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. There were no significant control issues identified this year, nor any planned actions arising from previous years against which the Accountable Officer is required to report.

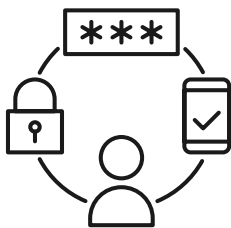
The processes within the organisation have regard to the guidance to public bodies in Scotland issued by Scottish Ministers and set out in the Scottish Public Finance Manual with further guidance contained within the Governance and Accountability Framework Document agreed with the Scottish Government. The systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

During this reporting year, the Head of Finance post was vacant. The finance function continued to operate effectively during this time and a new Head of Corporate Services post was recruited to in the year, with the postholder taking up post in early 2024/25.

Community Justice Scotland continues to review and develop its financial processes and procedures. In terms of Procurement processes and award criteria, we continue to follow the Scottish Government's Procurement Journey, and to develop associated processes.

The system of risk management is laid out in the Community Justice Scotland risk management strategy and is appropriate to the organisation and its purposes. Community Justice Scotland Internal Audit has issued a substantial level of assurance for 2023/24.

There were no data security incidents during the year.



Fraud, Corruption and Bribery Report

Our organisation continues to consider its fraud risk environment within the context of its commitment to a counter fraud culture. This consideration encompasses ongoing development of measures to increase fraud awareness and minimise exposure to fraud risk.

Whilst there has been no incident of fraud in Community Justice Scotland there have been various phishing scams and attempts to either get information or financial payment. These types of incidents are on the increase, and we have made staff aware of the incidents. A training programme to complement the policy on fraud is being set up for delivery to staff and Board members.



Assurance

As Accountable Officer, I have responsibility for reviewing the effectiveness of the systems of internal control. My review of the effectiveness of these systems is informed by the work of the internal auditors and the executive managers within the organisation. The executive managers have responsibility for the development and maintenance of the internal control framework. I also rely on the comments made by the external auditors in their management letter and other reports. I have been advised on the effectiveness of the systems by the Community Justice Scotland Audit and Risk Committee. The executive managers have kept me informed of plans to address any weaknesses discovered in internal control systems. In addition, I place reliance on assurance certificates including those from the Scottish Government for the systems they provide for us.

Remuneration and staff report

Fair Work

Community Justice Scotland is committed to the Scottish Government's Fair Work First policy. We are striving to be an organisation which sees employees engaged in what we do, supported through training and development opportunities, and we promote positive approaches to make Community Justice Scotland an agile and dynamic place to work.

All information disclosed in the tables on pages [43](#), [45](#), [46](#), [47](#), and the staff costs on page [48](#) in this Remuneration Report have been audited by Audit Scotland. The other sections of the Remuneration Report were reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Pay and Conditions of service

Board Members

The members of Community Justice Scotland are appointed by Scottish Ministers through the Public Appointments system.

The Chair is entitled to receive a fee of £332 (non-pensionable) for every day of not less than 7.5 hours (excluding meal breaks) devoted to performing their functions (as required or requested by Community Justice Scotland) on a pro rata basis. The Chair is expected to devote up to 4 days per month, to a maximum of 300 hours per year (40 days), equating to a maximum total fee of £13,280 per financial year, to the exercise of their functions.

Board Members are expected to be able to devote up to 20 days a year. They are entitled to receive from Community Justice Scotland a fee of £241 for every 7.5 hours (excluding meal breaks) devoted to performing their functions (as required or requested by Community Justice Scotland) on a pro rata basis, up to a maximum total annual fee of £4,820. The Chair and members are entitled to be reimbursed for reasonable travel expenses in accordance with the Scottish Government Public Appointments Pay and Remuneration Policy.

Our Board Members were remunerated for the following attendance fee and expenses payments for financial year 2023/24.

Board Member	2023/24 £'000	2022/23 £'000
*Ms Pauline Aylesbury	0-5	0-5
Mr Graham Bell	5-10	0-5
Ms Linda Bendle	0-5	0-5
Dr Adam Burley	0-5	0-5
Dr Linda de Caestecker	0-5	0-5
Ms Catherine Dyer	10-15	10-15
Dr Steve Kirkwood	0-5	0-5
Prof Alec Spencer	0-5	0-5
Ms Glenys Watt	0-5	0-5

*Ms Pauline Aylesbury is employed by the Scottish Government and does not claim a fee for Board business.

Sheriff Kathrine Mackie, advisor to the Board is remunerated on the same basis as a Board member, payments made for 2022/23 and 2023/24 were in the £0-5k pay scale. Mr Graeme Hill, co-opted member to the ARC is remunerated on the same basis as a Board member, payments made for 2022/23 and 2023/24 were in the £0-5k pay scale.

Chief Executive and Staff

The Chief Executive's base salary is in the salary range of £100,000 - £105,000 per annum. Progression within this range, if any, will be considered by CJS against the Scottish Government's Public Sector Pay Policy for Senior Appointments.

There is no mandatory retirement age. The Chief Executive is required to give a minimum of three months' written notice when she wishes to retire or resign from her employment.

Pay for CJS staff is determined by the Scottish Government as Community Justice Scotland is part of the main bargaining unit. In line with the Scottish Government's Public Sector Pay Policy, there was no performance or other form of bonus payment made in 2023/24.

Employees on permanent contracts are required to provide up to three months' notice period. Fixed term contracts are required to provide up to three months' notice period. CJS cannot terminate a contract before its stated end date without formal process under performance or conduct policies. Community Justice Scotland is part of the main bargaining unit and is therefore included within the commitment to no compulsory redundancies as reflected in the Scottish Government terms and conditions.

In 2023/24 there was one contractual exit payment in lieu of notice. This fell within the band of £0 - £25,000.

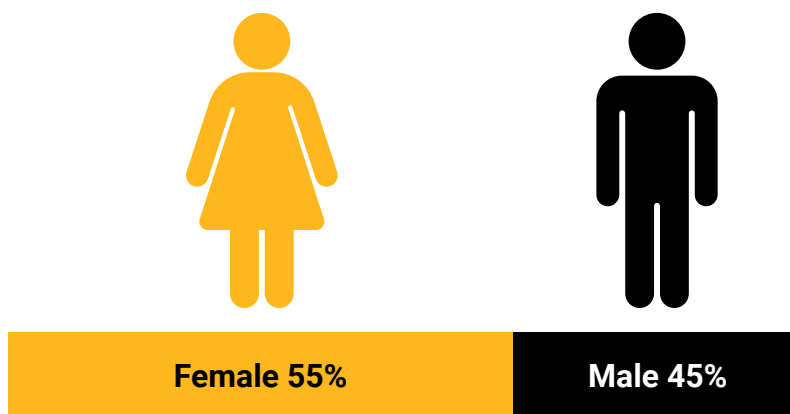
Board and staff resources.

The breakdown of Board and staff resources by gender is shown in the tables below (not subject to audit).

Board

Board members	All		Male		*Female	
	2023/24	2022/23	2023/24	2022/23	2023/24	2023/23
Chair	1	1	0	0	1	1
Deputy Chair	1	1	-	-	1	1
Board members	7	7	4	4	3	3
ARC Co-opted member	1	1	1	1	0	0
Board Advisor	1	1	0	0	1	1
Total Board Members	11	11	5	5	6	6

Board Gender Diversity 2023/24



The Board has met the objective of 50% female members (Where a board has an odd number of non-executive members, the objective applies as if the board has one fewer non-executive member. A board with 50% or more non-executive members who are women has met the objective).

Staff

Community Justice Scotland Staff	All		Male		Female	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Chief Executive	1	1	0	0	1	1
Permanent Staff Total	36	38	12	13	24	25
Fixed Term Appointments	8	6	0	2	8	4
Seconded	0	0	0	0	0	0
Agency Staff	0	0	0	0	0	0
Total Staff	45	45	12	15	33	30

CJS Staff figures are based on number of employees as of 31 March 2024.

Remuneration

	Total Remuneration Year Ended 31 March 2024	Total Remuneration Year Ended 31 March 2023 (restated*)
Karyn McCluskey, Chief Executive		
Salary	£100,000 - £105,000	£100,000 - £105,000
Pension benefit	£41,000	*
Total	£145,000 - £150,000	£100,000 - £105,000 *
Bill Fitzpatrick, Director of Operations		
Salary	£80,000 - £85,000	£75,000 - £80,000
Pension Benefit	£32,000	*
Total	£115,000 - £120,000	£75,000 - £80,000 *

* Please note that 2022/23 Pension figures have been restated to reflect the remedy for the McCloud ruling and are a standalone position for this year, which means that some of the direct comparables in 2022/23 are now restated. We have an additional adjustment to the 2022/23 position for B Fitzpatrick as previous pension contributions have now been incorporated into the 2022/23 figures.

No performance bonuses or benefits in kind were made. The salary ranges in the table above are based on salary bandings as set by the Scottish Government.

Fair Pay

	Year Ended 31 March 2024	Year Ended 31 March 2023
25th Percentile remuneration	£40,438	£41,642
Median remuneration	£47,358	£44,888
75th Percentile remuneration	£52,603	£49,860
25th Percentile Ratio	2.53:1	2.46:1
Median Pay Ratio	2.16:1	2.28:1
75th Percentile Ratio	1.95:1	2.06:1
Remuneration range:	£25,000 - £105,000	£25,000 - £105,000
Highest pay banding	£100,000 - £105,000	£100,000 - £105,000

The salaries in the table above are based on salary bandings as set by the Scottish Government. All figures are in relation to salary only, as no bonuses were payable in 2023/24.

The midpoint of the banding for the highest paid director's pay has remained the same. The average pay of all staff excluding the highest paid director has increased by 2.2% from 2022/23 to 2023/24. The 25th percentile pay ratio shows a small increase in 2023/24 compared to 2022/23. This is due to a slightly greater proportion of staff being employed at lower points in the salary scale in 2023/24 than in 2022/23. The median and 75th percentile pay ratios show a reduction in 2023/24 compared to 2022/23. This is due to an overall increase in the pay of CJS employees compared to the highest paid Director. This is consistent with the Scottish Government pay policy.

Pension Entitlement

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The pension figures shown relate to the benefits that the individual has accrued because of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements.

The real increase in CETV reflects the increase that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Real Increase

Pension Benefits	Total accrued pension at pension age as of 31 March 2024 and related lump sum £'000	Real increase in pension and related lump sum at age 67 £'000	CETV at 31 March 2024 £'000	CETV at 31 March 2023 (restated*) £'000	Real Value of CETV increase over year £'000
Karyn McCluskey Chief Executive	15-20	0-2.5	307	239	31
Bill Fitzpatrick Director of Operations	5-10	0-2.5	103	61	29

* Please note that 2022/23 Pension figures have been restated to reflect the remedy for the McCloud ruling and are a standalone position for this year, which means that some of the direct comparables in 2022/23 are now restated. We have an additional adjustment to the 2022/23 position for B Fitzpatrick as previous pension contributions have now been incorporated into the 2022/23 figures.

Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha.

Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium, or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Pension Liabilities

Community Justice Scotland pension benefits are provided through the Civil Service pension arrangements and administered for Community Justice Scotland by the Scottish Government. More details of the Civil Service Pension Scheme can be found in the annual accounts note 1(j).

Sickness absence

	2023/24	2022/23	2021/22
Average Working Days Lost per staff year	12.7 days	3.9 days	6.4 days

CJS has been impacted by long-term absence in 2023/24, which has directly resulted in the increased average number of days. Sickness absence is measured in Average Working Days Lost per Staff Year (AWDL) over a 12-month rolling period. Average working days lost (AWDL): sum of scaled sick days divided by total staff years.

Expenditure on Consultancy and Off

Payroll Matters

Community Justice Scotland utilised contingent labour of £31,584 and consultancy of £5,420, which allowed us to cover short term resource constraints and to access specialised services.

Equal opportunities and diversity

Community Justice Scotland is fully committed to equality and inclusion in the workplace and across our operation.

Community Justice Scotland has a range of policies in place to ensure equality matters are given priority. These policies include Values Framework, People Strategy, Equality Diversity and Inclusion Policy, Resourcing Policy and how we conduct our Integrated Assessments.

Community Justice Scotland is committed to being representative of the community it serves and as such operates a resourcing policy that is trauma informed, values based, and people centred.

Staff costs

Staff Costs:	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Wages and salaries	2,164	2,001
Social security costs	244	231
Other pension costs	572	548
Agency costs	8	0
Board fees and expenses	42	49
Total administration staff costs	3,030	2,829

Staff Numbers

The average number of full-time equivalent (FTE) staff employed in the year was 42.79 (43.33 in 2022/23).

Parliamentary Accountability report

Auditor's Remuneration

The annual accounts of Community Justice Scotland are audited by an auditor appointed by the Auditor General for Scotland in accordance with Section 11(4) of the Community Justice (Scotland) Act 2016. External audit services for the 2023/24 accounts were at a cost of £17,665 (2022/23 £16,960) and have been agreed by the Audit and Risk Committee. No additional payments were made to the auditor for non-audit work.

Political Expenditure

Community Justice Scotland neither made political donations nor incurred political expenditure in the financial year.

Gifts and Charitable Donations

Community Justice Scotland made no gifts or charitable donations in the financial year. There were no recorded gifts received in this financial year.

Losses and special Payments

Community Justice Scotland incurred no material losses or made any special payments in this reporting year.

Remote Contingent Liabilities

Community Justice Scotland had no remote contingent liabilities in the financial year.



Karyn McCluskey

Chief Executive and Accountable Officer
06 November 2024

Independent auditor's report

Independent auditor's report to the members of Community Justice Scotland, the Auditor General for Scotland and the Scottish Parliament.

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Community Justice Scotland for the year ended 31 March 2024 under the Community Justice (Scotland) Act 2016. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM). In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland.

My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the central government sector to identify that the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept;
or
- the financial statements and the audited parts
of the Remuneration and Staff Report are not in
agreement with the accounting records; or
- I have not received all the information and
explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Christopher Gardner

Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT
06 November 2024



Restorative justice is a voluntary process of supported contact between a person who has caused and and someone who has experienced harm

Financial Statements for the Year Ending 31st March 2024

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure for the year ending 31st March 2024

Administrative Costs	Note	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Staff Costs	2	(3,030)	(2,829)
Other Admin Costs	3	(630)	(657)
Depreciation	4	(7)	(8)
Net Operating Cost		(3,667)	(3,494)

Statement of Financial Position

Statement of Financial Position as at 31st March 2024

Non-Current Assets	Note	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Property, plant and equipment	4	13	14
Total non-current assets		13	14
Current Assets			
Trade and other receivables	5	13	28
Cash and cash equivalents	6	218	231
Total current assets		231	259
Total Assets		244	273
Current Liabilities			
Trade and other payables	7	(266)	(273)
Total current liabilities		(266)	(273)
Non-Current Liabilities			
IFRS16 Lease Liabilities	8	(5)	(5)
Total non-current Liabilities		(5)	(5)
Total Liabilities		(271)	(278)
Net Assets / Liabilities		(26)	(5)
Taxpayers' Equity			
General Fund	SOCTE	(26)	(5)
Total Taxpayers' Equity		(26)	(5)

The annual accounts report the results of Community Justice Scotland for the year to 31 March 2024. They have been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with section 12 of the Community Justice (Scotland) Act 2016.

The Accountable Officer authorises these financial statements for issue on the date noted below.

Karyn McCluskey

Karyn McCluskey

Chief Executive and Accountable Officer
06 November 2024

Cash Flow Statement

Cash Flow Statement for the year ending 31st March 2024

Cash Flows from Operating Activites	Note	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Net operating cost	SOCNE	(3,667)	(3,494)
Adjustments for non-cash transactions:			
Depreciation	4	8	8
(Increase) / Decrease in trade and other receivables	5	14	(23)
Increase / (Decrease) in trade and other payables	7 & 8	(7)	(4)
Net Cash Outflow from Operating Activites		(3,653)	(3,513)
Cash Flows from Investing Activites			
Purchase of property, plant and equipment	4	(7)	(22)
Net Cash Flow from Investment Activites		(7)	(22)
Cash Flows from Financing Activites			
Funding	SOCTE	3,646	3,554
Net Cash Flow Financing Activites		3,646	3,554
Net Increase / (Decrease) in Cash and Cash Equivalents		(14)	19
Cash and cash equivalents at beginning of period	6	231	212
Cash and cash equivalents at end of period	6	218	231
Net Change in Cash and Cash Equivalent Balances	6	(13)	19

Statement of Changes in Taxpayers' Equity

Statement of Changes in Taxpayers' Equity for the year ending 31st March 2024

	Note	General Fund £'000
Balance at 31 March 2023		(5)
Net operating cost for the year	SOCNE	(3,667)
Net funding		3,646
Balance at 31 March 2024		(26)

Prior Year

	Note	General Fund £'000
Balance at 31 March 2022		(65)
Net operating cost for the year	SOCNE	(3,494)
Net funding		3,554
Balance at 31 March 2023		(5)

Note to Accounts

Notes to the Accounts for the year ending 31st March 2024

1. Statement of accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstance for the purpose of giving a true and fair view has been selected. The particular policies adopted by Community Justice Scotland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

(a) Accounting convention

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and, where material, current asset investments and inventories to fair value as determined by the relevant accounting standard.

(b) Property, plant, and equipment (PPE) and Intangible Assets

Depreciated historic cost will be used as a proxy for the fair value of all assets. All of the assets in these categories have:

- low values and short useful economic lives which realistically reflect the life of the asset and.
- a depreciation / amortisation charge which provides a realistic reflection of consumption.

The capitalisation thresholds for the principal categories of assets are £5,000, with the exception of Information Technology assets, where the capitalisation threshold will be £1,000. There was IT spend in year but, as the individual items were below £1,000, we have applied our policy not to group.

In line with (m) IFRS 16 Leases, right-of-use asset lease liabilities are included within Property, Plant and Equipment (PPE).

(c) Depreciation

Depreciation will be provided on property, plant, and equipment, on a straight-line basis at rates sufficient to write down their cost over their estimated useful lives. The depreciation periods for the principal categories of assets will be: -

Office Equipment	5 years
Information Technology Hardware	3 years
IFRS 16 leased assets	over term of lease

(d) Government grants

All of the expenditure of Community Justice Scotland is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. Funding for the acquisition of fixed assets received from the Scottish Government is credited to the general fund. Funding received from any other source for the acquisition of specific assets is recognised as income in the statement of comprehensive net expenditure.

(e) Amortisation

Amortisation is provided on intangible assets, on a straight-line basis at rates sufficient to write down their cost over their estimated useful lives. The amortisation periods for the principal categories of assets will be: -

IT Software	3 years
IT Websites	5 years

(f) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2023/24, Community Justice Scotland made no provisions.

(g) Value added tax

Community Justice Scotland is not registered for VAT. Irrecoverable tax is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

(h) Receivables

All material amounts due as at 31 March 2024 have been brought into the account irrespective of when actual payments were received.

(i) Payables

All material amounts outstanding as at 31 March 2024 have been brought into account irrespective of when actual payments were made.

In line with (m) IFRS 16 Leases, right-of-use asset lease liabilities are included within Trade and other Payables within the Statement of Financial Position.

(j) Pensions

Pension benefits are provided through the Principal Civil Service Pension Scheme which is an unfunded multi-employer defined benefit scheme.

As it is not possible to identify Community Justice Scotland's share of the underlying assets and liabilities of the scheme, Community Justice Scotland has accounted for the contributions to the scheme as if it was a defined contribution scheme. This is in accordance with IAS 19.

The funding arrangements are through defined contributions.

It is not possible to identify or describe the extent to which CJS is liable for other entities' obligations or any agreed allocation of deficit/surplus on the wind-up of the plan given the scale of our involvement in relation to the wider Scottish Government (SG). The exact proportion of the plan attributable to CJS is negligible in relation to SG and other related bodies within the plan.

Employer contributions to the scheme are shown in the Remuneration and Staff Report.

(k) Going concern

The Community Justice (Scotland) Act 2016 established Community Justice Scotland (CJS). The act came into effect on 1 October 2016 with limited powers and Community Justice Scotland was fully established from 1st April 2017. It is appropriate for the accounts of Community Justice Scotland to be prepared on a going concern basis.

(l) New Accounting Standards

A number of new accounting standards have been issued or amendments made to existing standards, but do not come into force until future accounting periods and therefore are not yet applied. All new standards issued, and amendments made to existing standards are reviewed by Financial Reporting and Advisory Board (FRAB) for subsequent inclusion in the FReM in force for the year in which the changes become applicable.

(m) IFRS 16 – Leases

IFRS 16 was implemented from 1st April 2022.

A contract contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The contract consideration is allocated to lease, and non-lease components based on the relative contract amounts. A right-of-use asset is recognised at a cost equal to the lease liability amounts and depreciation over the lease term. The lease liability is initially recognised at the net present value of the lease payments using the Treasury discount rate and the liability reduced in line with lease payments.

This is with the exception of short-term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight-line basis over the lease term.

Non lease contract charges are charged to operating expenditure over the term of the contract.

(n) Rounding of Figures

In creating the accounts, numbers are rounded up or down as appropriate, reporting to the £000's.

It is not our policy to adjust for immaterial costing differences between the main statements and disclosure notes. However, adjustments are made for balances that cross-refer between the primary statements.

(o) Foreign Currency Transaction

Foreign currency transactions are converted to UK Pounds at point of payment using a suitable exchange rate.

2. Staff costs

A breakdown of staff costs is detailed in page [48](#) of the Remuneration and Staff Report

3. Other operating costs

Other Operating Costs	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Accommodation including rent and rates	23	29
IT	140	114
Other staff costs	27	29
Other office costs	185	230
Other administration costs	255	255
Total other operating costs	630	657

4. Property, plant, and equipment

Cost	IFRS16 Lease Assets £'000	Information Technology Hardware £'000	Total £'000
At 31 March 2023	22	8	30
Additions	7	0	7
Disposals	0	0	0
Revaluation	(1)	0	(1)
At 31 March 2024	28	8	36
Depreciation			
At 31 March 2023	(8)	(8)	(16)
Charge for year	(8)	0	(8)
Disposals	0	0	0
Revaluation	1	0	1
At 31 March 2024	(15)	(8)	(23)
Net Book Value at 31 March 2024	13	0	13

Analysis of Asset Financing:			
Owned	0	0	0
Finance Leased	13	0	13
NBV at 31 March 2024	13	0	13

Prior Year

Cost	IFRS16 Lease Assets £'000	Information Technology Hardware £'000	Total £'000
At 31 March 2022	0	8	8
Additions	22	0	22
Disposals	0	0	0
At 31 March 2023	22	8	30
Depreciation			
At 31 March 2022	0	(8)	(8)
Charge for year	(8)	0	(8)
Disposals	0	0	0
At 31 March 2023	(8)	(8)	(16)
Net Book Value at 31 March 2023	14	0	14

Analysis of Asset Financing:			
Owned	0	0	0
Finance Leased	14	0	14
NBV at 31 March 2023	14	0	14

5. Trade receivables and other current assets

Amounts falling due within one year:	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Prepayments and accrued income	11	13
Other receivables	2	15
Total receivable within 1 year	13	28

Intra Government Receivables

There are no intra government receivables.

6. Cash and cash equivalents

	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Balance at beginning of period	231	212
Net change in cash and cash equivalent balances	(13)	19
Balance at end of period	218	231
The following balances were held at 31 March:		
GBS accounts	218	231
Balance at 31 March	218	231

7. Trade payables and other current liabilities

Amounts falling due within one year:	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
Other payables	259	265
IFRS16 Lease Liabilities	7	8
Total payable within 1 year	266	273

Intra Government Payables

There are no intra government payables.

8. Non-current liabilities

Amounts falling due within one year:	Year to 31 March 2024 £'000	Year to 31 March 2023 £'000
IFRS16 Lease Liabilities	5	5
Total payable within 1 year	5	5

9. Financial instruments

As the cash requirements of Community Justice Scotland are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with Community Justice Scotland expected purchase and usage requirements. Cash, cash equivalents and trade receivables are CJS's financial assets and payables and accruals are CJS's financial liabilities. Community Justice Scotland is therefore exposed to little credit, liquidity or market risk.

10. Related party transactions

The Scottish Government Justice Directorate is the sponsor department of Community Justice Scotland. The Scottish Government Justice Directorate is regarded as a related party with which there have been various material transactions during the year.

Neither the Board, Chief Executive nor any key managerial staff have undertaken any material transactions with Community Justice Scotland during the year.

Community Justice Scotland carried out a procurement process for specialised IT development in 2022, the contract was awarded to Euan Gardner Consultants for the period 2022/2024. Euan Gardner is related to a member of staff, but they were not involved in the procurement or awarding of the contract. No other transactions have taken place in 2023/24 with any bodies in which the Board, Chief Executive or key managerial staff have an interest.

11. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

12. Commitments under Leases

Obligations under IFRS 16 Leases comprise:	Year to 31 March 2024	Year to 31 March 2023
	£'000	£'000
Not later than one year	7	8
Later than one year and not later than five years	5	5
Later than five years	0	0
Obligations under non IFRS 16 leases comprise:		
Not later than one year	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0

Payments due under IFRS 16 leases relate to the lease of premises. The lease renews on an annual basis and has an extension date of 31st December 2025.

13. Segmental reporting

Community Justice Scotland is considered to have just one operating segment and therefore no segmental information is produced.

14. Post Balance Sheet Events

There have been no post balance sheet events since 31 March 2024 that require disclosure or adjustment within the financial statements.



COMMUNITY JUSTICE SCOTLAND

DIRECTION BY THE SCOTTISH MINISTERS

The Scottish Ministers, in pursuance of section 12 of the Community Justice (Scotland) Act 2016, hereby give the following direction:

1. The statement of accounts for the six months of financial year ended 31 March 2017, and subsequent full years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the period for which the statement of accounts are prepared.
2. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial period, and of the state of affairs as at the end of the financial period in the exercise of its functions.
3. This direction shall be reproduced as an appendix to the accounts.

Signed by the authority of the Scottish Ministers

Linda Pollock,
Deputy Director, Community Justice Division



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To view our privacy policy, visit our website at: [Community Justice Scotland](http://www.communityjustice.scot)