



Annual Report and Accounts

2020- 2021

Community Justice Scotland
Ceartas Coimhearsnachd Alba

Annual Report and Accounts

2020-21

Laid before the Scottish Parliament by the Scottish Ministers
under Section 11 (4) of the Community Justice (Scotland) Act
2016 SG/2021/303

© Community Justice Scotland (CJS) copyright 2021

The text in this document may be reproduced free of charge in any format or medium provided that it is reproduced accurately and not in a misleading context.

The material must be acknowledged as CJS copyright and the document title specified. Where third party material has been identified, permission from the respective copyright holder must be sought.

Any enquiries regarding this publication should be sent to us at:

Community Justice Scotland, Saughton House, Broomhouse Drive, Edinburgh EH11 3XD E-mail: info@communityjustice.scot

This publication is only available on our website at www.communityjustice.scot Published by Community Justice Scotland, October 2021.

CONTENTS

PERFORMANCE REPORT

Performance Overview

1. Chair Foreword, Chief Executive’s Introduction and Highlights	5
2. Performance Report.....	11
3. Report on Community Justice Scotland’s Functions	12
4. Key Issues and Risks	13
5. Going Concern	14
6. Performance Summary	15

Performance Analysis

7. How We Measure Performance.....	22
8. Sustainability Reporting	22

Accountability Report

9. Director’s Report	24
10. Statement of Accountable Officer’s Responsibilities	29
11. Governance Statement	30

Remuneration Board Members and Staff Reporting

12. Parliamentary Accountability Report	39
13. Independent Auditor’s Report	40

Financial Statements

14. Statement of Comprehensive Net Expenditure	46
15. Statement of Financial Position	47
16. Cash Flow Statement	48
17. Statement of Changes in Taxpayer’s Equity.....	50
18. Notes to Accounts	51

19. Direction by Scottish Ministers 63

1. FOREWORD

Chair Foreword

Community Justice Scotland (CJS) records in this its fourth annual report the facts and circumstances of its performance during an unprecedented year. What the report shows is a year marked by continued progress during a period where the whole of society has battled against the COVID-19 pandemic and where we had to change our way of doing business. Our operating model was based on all our staff working from home, severely restricted in terms of their ability to travel for work, or indeed most other purposes.

We succeeded during the year because we had planned in advance for business interruption. Our contingency plans proved to be robust and our organisational leadership was able to adapt and respond quickly and with agility to fast changing events that were impacting everyone. Of course, our workforce represents Scottish society; they were (and are) vulnerable and susceptible to virus, they are isolated, they had to take on new caring responsibilities and deal with the social isolation and separation from family and friends. And they proved remarkably resilient and effective; displaying the highest levels of professionalism and commitment to community justice throughout the year.

The Board was determined to play a full part in the organisation's response. In the early phases of the pandemic response we agreed to meet more frequently to provide advice and support to the Chief Executive and all CJS staff. We, in common with many other bodies, moved to remote meetings; using digital technology to host meetings of the full Board, the Audit and Risk Committee (ARC), Human Resource and Remuneration Committee (HRRC) and Community Justice and Advisory Committee (CJAC). Amongst our first decisions was the identification of organisational priorities.

This included ensuring that CJS's statutory duties and functions were delivered and that our COVID-19 response was effective and aligned to government and NHS advice. We approved the inclusion of these measures in our Corporate Plan 2020 -23; published in February 2021 and our Business Plan; published in two parts an Interim Business Plan covering April – September 2020 and a Business Plan covering October 2020 – March 2021.

The Board fully subscribed to the commitment to pushing beyond a 'care and maintenance' approach to operating in pandemic conditions. The organisation sought to drive innovation within the system, contributing to developing the novel emergency measures that evolved; particularly the early release of prisoners and the approach to tackling the huge backlog of Unpaid Work hours that developed during the early stages of COVID-19. These were important measures that prevented the justice system from being overwhelmed and unable to function effectively.

We also continued to be active in terms of the organisation's engagement with key stakeholders, including the Cabinet Secretary for Justice, Scottish Government, COSLA and Chairs of Community Justice Partnerships (CJPs).

As the year progressed, the Board recognised that in addition to recovery, the entire sector would have to turn its thoughts and eventually its combined efforts to reforming and where possible transforming, the justice system within Scotland. We wholeheartedly endorsed the Chief Executive's role within the Recover, Renew, and Transform (RRT) programme and supported the incorporation of our RRT role within our core business planning.

The Board was pleased to note that the challenges presented by the pandemic provided opportunities to innovate more generally. Our plans to apply digital technology to the training we provided were accelerated and by the end of the year we were rolling out our first on-line sessions. We also effectively became an information hub for the sector in relation to COVID-19 and pushed forward with improvements to the provision of Caledonian Programme in nine local authority areas.

This report provides more detail of what CJS achieved in 2020/21. In a 'normal' year our performance would be noteworthy, in the circumstances of a country operating under COVID-19 related conditions, it is more notable still, and in many respects exceptional. I am proud that CJS made a significant contribution to improving the justice system in Scotland and that its position within the leadership of the sector was further consolidated and established.

I would like to thank the former Chair of CJS, Lindsay Montgomery CBE, who for health reasons relinquished his position this year. Lindsay made a huge contribution to the organisation in his almost two years as Chair and his leadership undoubtedly placed CJS in a better position to meet the challenges of what was a remarkable year. We wish Lindsay well and hope that his recovery towards full health continues uninterrupted and is entirely successful.



Glenys Watt

Acting Chair
Community Justice Scotland

Annual Report & Accounts 2020/21 – Chief Executive's introduction

Chief Executive's introduction

In common with the rest of the world, Community Justice Scotland (CJS) has in the past year faced huge challenges and because of the effects of the COVID-19 pandemic much of our energy has been expended on just sustaining ourselves and maintaining our role and relevance within the justice system. At a time when society's basic functions were under immense pressure, when norms were being set aside at a dazzling pace it would have been easy to retreat to the familiar and make concerted efforts to 'hang on' to the things that represented normality. In the justice sector, there was of course a huge effort to make sure that basic functions could continue; the streets were policed, courts operated, community-based orders were appropriately prioritised, and prisons were secure and safe for staff and those who were incarcerated.

I am proud that CJS played a positive role in the efforts to protect the system; firstly to ensure its viability and integrity and thereafter in the collaborative effort to ensure its recovery. I am however even more proud that Scotland, in the midst of the pandemic, did not abandon its aspiration to improve, to become better at justice and to deliver the positive outcomes for everyone touched by the justice system. Renewal and transformation of the system became established and built momentum in the past year. Our role in the Recover, Renew and Transformation (RRT) programme has in my view not only fulfilled our statutory duties to promote the national strategy but in doing so we have demonstrated our increasing influence within the sector and the importance of our leadership role at a national level.

Our publication of the digital map, Navigating Scotland's Justice System, demonstrated our ability to innovate, to communicate effectively and engage with traditionally hard to reach audiences. The success of our colleagues in Learning, Development & Innovation and Caledonian (LDIC) in sustaining the organisation's training offering, throughout the various iterations of lockdown was especially notable. Increasingly this was manifested by us making available more training online and in digital form. The turn-around times for the development of these products was remarkable and the lessons learned will inform our approach to development of digital training going forward.

The Caledonian System was adversely affected by COVID-19, with face-to-face work suspended for considerable periods. However, guidance on sustaining all aspects of the system under those circumstances was quickly developed and disseminated and engagement with key workers in the relevant local authorities sustained throughout the year. In addition, the Caledonian team continued to innovate and improve the service with the development of non-court mandated delivery pilots and a demonstration project within Castle Huntly prison providing a bridge between custody and the community.

CJS Annual Report and Accounts 20/21

In November 2020 we recruited for the first time a Restorative Justice Officer, as work began on the implementation of the Scottish Government's Restorative Justice Action Plan and in January 2021 we commenced the preparation of proposals for the revision of the Outcomes Performance and Improvement Framework (OPIF). These achievements and the activities detailed in this report demonstrated that we adapted quickly and effectively to the circumstances of COVID-19. That we did so while moving to exclusively home-based working owes much to the effectiveness of our contingency planning, the support of our Board and Scottish Government - but most of all - to the dedication, flexibility and resilience of our workforce, my colleagues.

As Chief Executive of this organisation I had no right to expect the endless levels of effort and professional dedication that CJS received and benefitted from throughout this blighted year. All of my colleagues were to some degree adversely affected by the challenges and tragedies that assailed the Scottish population. They were ill or they lived with the fear of becoming ill, some lost family and friends, more had to balance caring responsibilities with work commitments and all felt the pressures associated with lockdown and isolation. These did take their toll, not least on individual's wellbeing and mental health and consequently we had to step up support for all our colleagues. Despite this, we did not only do what we needed to do to meet our statutory duties and functions – effectively the bare minimum, but we in fact also continued to innovate, to lead improvement and prepare the whole sector for what needs to come; a better justice system and a safer Scotland.

Karyn McCluskey

Chief Executive



8/10/2021

.....

HIGHLIGHTS 2020-21



Launch of Scotland's first interactive, digital map which outlines the key stages of the Scottish justice system

Redesigned our products to a blended delivery during 2020-21 to continue to support delegates with their learning and development requirements



More than 7K people attended our online annual event: Social Justice in a Brave New World



We're proud to have teamed up with CYCJ Scotland to help raise awareness of Restorative Justice



Launched "Rules for Them and Rules for Us" a new piece of research which brings the Scottish justice system to life through the voices of those who have experienced it

HIGHLIGHTS 2020-21

Our new blog series Talking Justice featured over 15 writers



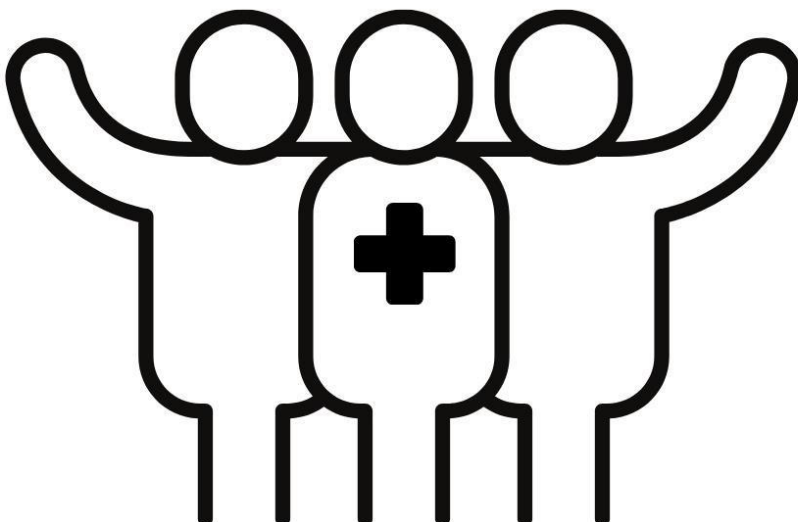
More than 40k people reached with our #CommunityCheer film which promoted remarkable stories of kindness and compassion from across Scotland in 2020



Shortlisted for a Scottish Public Services Communications Award 2020



We value people, and people are complex. That is why it is important to feed wellbeing through everything we do, and having mental health first aiders is one part of that



2. PERFORMANCE REPORT

Performance Overview

2020/21 was Community Justice Scotland's (CJS') fourth 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 in advancing the outcomes detailed in the OPIF 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.

3. REPORT ON COMMUNITY JUSTICE SCOTLAND'S FUNCTIONS

Community Justice Scotland is the national body for community justice in Scotland. Launched on 1 April 2017 by the Community Justice (Scotland) Act 2016, our aim is to promote and advance the national strategy for Community Justice in order to create a more robust and effective community justice system based on local planning and delivery by a range of statutory and other partners, supported and guided by national leadership and oversight.

As an executive non-departmental public body (NDPB), Scottish Ministers set the strategic framework for the organisation within the terms of our governing legislation.

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. We will seek to work within existing partnership arrangements or establish new forums where they are required. As an NDPB, funded by the public purse, we are required to manage all our resources effectively and have established operational processes, management oversight, and Board leadership and governance arrangements to deliver maximum effectiveness.

Our 3 strategic outcomes for CJS 20-23:

One: Effective interventions are delivered to prevent and reduce the risk of further offending and provide equal access to services.

Two: Partners plan and deliver services in a more strategic and collaborative way

Three: There is improved understanding and participation in community justice

Our approach to delivering these objectives is to:

Promote: We will champion justice by taking the lead role in delivering 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.

4. KEY ISSUES AND RISKS

During the year CJS Board approved a revised approach to the management of risk, bringing the processes (described in the new CJS risk strategy) and format of risk reporting (Corporate Risk Register) into alignment with the guidance and advice produced by Scottish Government. Risk continued to be managed by the Senior Management Team (SMT) under the oversight of the CJS Board who are advised by the Audit and Risk Committee (ARC). Corporate risks - including any changes - are reviewed at each meeting of the SMT and at all meetings of the CJS Board and ARC.

As of 31 March 2021, the risks recorded on the Corporate Risk register were:

Budget - If the CJS budget is reduced as a consequences of SG decisions taken as a result of the impact of COVID-19 or the continued effects of unfunded pressures then it will be unable to deliver some of its statutory functions or achieve its objectives.

Assurance - If CJS' legal and compliance requirements are not fulfilled or met, then the level of assurance that the organisation is able to provide will be limited and the organisation will sustain reputational damage, and possible sanctions.

Coronavirus (COVID-19) - If CJS as an organisation cannot manage the lasting effects of the COVID-19 pandemic (particularly as it relates to its requirement to deliver training), then the staff and individuals the organisation engages with will face increased health risks and CJS will potentially be unable to deliver its statutory functions or achieve its objectives.

Digital - If CJS does not develop an effective digital strategy then its ability going forward to operate efficiently, effectively and resiliently will be significantly compromised and it will fail to discharge its statutory responsibilities.

Monitoring and reporting performance - If CJS does not use its powers to monitor and report on the performance of community justice partners, assist improved reporting by developing an improved OPIF and support better local planning by assisting effective implementation of SNSAs, then it will have failed to discharge its statutory duties; including reporting appropriately to Ministers.

Commissioning and other roles - If CJS does not possess the capabilities to deliver new roles; including commissioning then it will fail to meet sector expectations and contribute to the effective delivery of CJ services.

Engagement - If CJS does not actively and purposefully engage with partners and stakeholders, then we will not develop a shared understanding of community justice and related issues across the sector and will not provide the clarity of purpose and transparency that builds trust and enhances our reputation.

Communication - If CJS is unable to identify and reach key stakeholders and target audiences and develop effective communications, then public perception and knowledge of community justice will not improve and the organisation will fail to perform a legislative function.

RRT and changed work context - As work associated with RRT and other demands being generated by an operational context that is increasingly influenced by the COVID-19 pandemic continues in the medium term (beyond 2020/21) then CJS' ability to meet demand and its statutory obligations from its current level of resourcing will be significantly compromised.

5. GOING CONCERN

Community Justice Scotland (CJS) is a non-departmental public body (NDPB) funded entirely by Scottish Government (SG) through Grant in Aid.

The overall budget is decided by Scottish Government on an annual basis which ensures CJS meets its statutory obligations. Funding has been agreed for 2021/22 as £3,174,000.

CJS 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 CJS reviewing its activities, whilst continuing to meet its statutory obligations

I believe that CJS is a going concern and it is appropriate to prepare the annual report and accounts on a going concern basis.



Karyn McCluskey

Accountable Officer

8/10/2021

6. PERFORMANCE SUMMARY

Structure

Since CJS was established in April 2017 staff numbers have grown progressively, achieving the current level as at 31 March 2021 of 36 staff.

Governance and Accountability

On 31 March 2021, the Board which is responsible for the leadership, direction and governance of the organisation consisted of the Acting Chair and 7 members. In addition the Board has an advisor with a judicial background who attends meetings of the Board and a co-opted member with a finance background who attends the Audit and Risk Committee. In 2020/21 the Board met six times, the Audit and Risk Committee met four times and the Human Resource and Remuneration Committee held three meetings.

Summary of Activity

Community Justice Scotland's functions include the promotion of community justice - and specifically - the comparative benefits of sentencing persons convicted of offences to community disposals rather than imprisonment or detention in penal institutions. It does so on the basis that for many individuals community justice increases the chances of them not offending in the future or, if that is not realistic, reducing future offending by them.

In exercising our functions we focussed on achieving three outcomes detailed in the **CJS Corporate Strategy 2020-23**:

- 1. Effective interventions are delivered to prevent and reduce the risk of further offending and provide equal access to services*
- 2. Partners plan and deliver services in a more strategic and collaborative way*
- 3. There is improved understanding and participation in community justice*

Due to the uncertain effects of the COVID-19 pandemic, the CJS Board decided to publish an Interim Business Plan for the period April – September 2020 and after that a Business Plan for the remainder of 2020/21 (October – March). The plans covering 2020/21 set out how CJS proposed to discharge its statutory functions and powers throughout the period of the pandemic, what activities it would carry out as a direct result of COVID-19 and what regular (non COVID-19 related) projects it intended to deliver. The length and changing trajectory of the pandemic affected the organisation's ability to deliver on all of the planned activities, particularly those that involved partnership working or were collaborative in nature. In addition, COVID-19 adversely affected CJS's ability to recruit additional staff to increase capacity to deliver its planned activities. Despite the uniquely challenging circumstances that prevailed throughout the entire year, CJS was able to achieve and maintain business continuity (as it moved toward 100% home working) and deliver the majority of its intended planned activity.

This section highlights the year's activity against CJS's three Corporate Plan outcomes.

1. *Effective interventions are delivered to prevent and reduce the risk of further offending and provide equal access to services*

CJS contributed significant resources and played a lead role in the national initiative to improve the justice system; Recover, Renew and Transform (RRT). This included chairing a subgroup, contributing to the RRT Communications working group and project management of activity including projects to reduce remand, improve process and policy on remand, recall to prison and addressing outstanding warrants. The work continues to expand and additional support to enhance organisational capacity was provided by Scottish Government. This has been utilised in the recruitment of a Senior Reporting Officer for Recover, Renew and Transform.

A draft Learning Development Innovation and Caledonian (LDIC) strategy was presented to the March 2021 meeting of the CJS Board. Feedback was considered and after a period of further consultation with stakeholders an additional draft was prepared for Board consideration. This was circulated for consultation with changes made and will be resubmitted to the Board at its May 2021 meeting.

The main learning products which were identified as core requirements during the pandemic were:

- Level of Service / Case Management Index (LSCMI)
- Risk Matrix 2000 / Stable and Acute 07 (RM2K / SA07)
- Moving Forward, Making Changes (MFMC) practitioner (delivered by external providers)
- Spousal Abuse Risk Assessment (SARA)
- National Outcomes and Standards / Community Payback Orders (NOS / CPO)
- Justice Social Work Report writing (JSWR)
- Caledonian Programme

In the first quarter of the year, ten online products with content ranging from Getting it Right For Every Child (GIRFEC)/ Child Protection; to working with clients remotely, to SA07 Refresher were made available across Scotland.

CJS Annual Report and Accounts 20/21

By the end of the period covered by the Interim Business Plan (March – September 2020) 267 people representing 29 organisations signed up for our Online Learning Resource Packs.

In the early part of the year, in response to the COVID-19 pandemic, three sets of lockdown related guidance notes were produced and disseminated for Caledonian men's, women and children's workers. A further two sets including one on domestic abuse prisoners released during lockdown were issued for all justice social workers. A guidance note on safe use of technology when working with domestic abuse survivors was also issued.

The Caledonian one-to-one programme and supporting manual were accredited in by Scottish Advisory Panel on Offender Rehabilitation (SAPOR) in September 2020 and a training programme for 19 local authorities rolled out.

A pilot delivering elements of The Caledonian System within a prison and associated training with the prison based social work team was held at Castle Huntly in November, as was a full range of face-to-face Caledonian training, which required the designation of CJS staff as essential workers able to enable them to travel within and across areas in different tiers of the national system then in place.

In the course of the year, LDIC delivered the following:

COURSE	NUMBER DELIVERED	STUDENTS TRAINED
LSCMI	2	18
RM2K / SA07	5	87
MFMC Assessment Centre	1	8
MFMC practitioner (provided externally)	0.5	8
JSWR	1	8
Trauma Training (delivered by a provider)	10	194
Restorative Justice Introduction	2	16
Restorative Justice T4T	1	6
Restorative Justice CPD	1	6
Restorative Justice Serious Harm	1	27
SARA	1	9
Caledonian Screening	6 days	43
Caledonian Intro	3	27
Caledonian 1:1	14	126
Caledonian Women Worker	1	9
Caledonian Children Worker	1	9
Caledonian Case Manager	2	18
Total number trained		619

CJS Annual Report and Accounts 20/21

2. Partners plan and deliver services in a more strategic and collaborative way

In line with its statutory duty, CJS must review the framework published under section 17(1) of the Act - no later than 5 years after the framework is published, CJS reviewed the current Outcomes, Performance and Improvement Framework (OPIF) and recommended to Scottish Ministers that it should be revised. This recommendation was accepted and the project, with the active support and engagement of partners including Scottish Government, Community Justice Partnerships and the Third Sector, commenced in January 2021 and will report its conclusions to government in 2021/22.

CJS collated and distributed information about services and support available across local areas relating to community-based disposals. Information was published on the Judicial Institute website and the process of determining how best this information could be made available to a wider audience commenced in early 2021.

The CJS Strategic Commissioning Framework was published in April 2020. The framework provides guidance and support for the sector; particularly local partnerships and will be used as CJS expands its role in national commissioning during 2021/22.

Following engagement with CJsPs, additional Strategic Needs and Strengths Assessment guidance templates (on arrest referral, diversion, bail supervision and support) were developed and issued December 2020. In the same period, Strategic Analysis & Inference Development training was provided in December 2020 to CJ Coordinators with support of the LDIC team. In January and March 2021, Scottish National Standardised Assessment (SNSA) assessment inputs were delivered to CJsPs in Shetland and Orkney.

In order to increase our capacity to provide additional direct support for local partnerships, CJS recruited three additional improvement leads. Due to COVID-19, it was not possible to fill all the posts until January 2021 and activities required to discharge CJS statutory duties (Annual report and CPO annual report) had to be prioritised. Consequently, the deployment of this additional capacity will effectively be deferred until 2021/22.

Similarly, there was a delay in recruiting a new Restorative Justice post. The post was filled in November 2020 and in the remainder of the operational year the priority was to establish the RJ presence, building partnerships and network in preparation for the active roll out of the RJ strategy.

In terms of engagement, CJS attended meetings of national groups (Justice Board, Criminal Justice Board, RRT subgroup, COVID subgroup etc.) and facilitated meetings of the Academic Advisory Group and Co-ordinators network. In addition, it maintained active engagement with stakeholders including COSLA, SG sponsor and policy teams, Social Work Scotland (SWS), Criminal Justice Voluntary Sector Forum (CJVSF) and all statutory justice partners.

Further engagement activities included, in November 2020, a joint event with COSLA and SG (Cabinet Secretary) held for Elected Members and Chairs of local partnerships. This event was well attended and received positively. In February 2021 we held a CJP Chairs briefing and during the year we hosted sessions of the CJ Coordinators Network in November 2020 and January, February, and March 2021.

National diversion from prosecution guidelines were developed by partner agencies, led by CJS, and published in June 2020.

3. *There is improved understanding and participation in community justice*

In July 2020 CJS successfully delivered a new product: Navigating Scotland's Justice System. It is aimed at enhancing knowledge and understanding of the Scottish Justice system. This was followed up by the implementation of a promotion plan for the Navigating Scotland's Justice System campaign, which supported partners with topical themes such as #RJ week, created local and national media opportunities to communicate our corporate narratives on announcements such as reconviction rates and drug death statistics - and developed new content in collaboration with local areas and partnerships.

CJS successfully led on the delivery of Community Justice Scotland's annual (online) event 2021: social justice in a brave new world. More than 700 people signed up to join the event from across Scotland and beyond, in our largest event to date. In addition, 95% of delegates said they were satisfied or very satisfied with the event, our highest satisfaction rating to date. On social media, more than 200,000 people engaged with content related to the 2021 event.

In January 2021, CJS promoted the launch of the research report: Rules for Them and Rules for us. ("Rules for Them and Rules for Us" | Community Justice Scotland). Communications activity included:

- Publishing the full report which was read by more than 1,000 people during the period.
- Sharing newly created justice journey images across social media. This resulted in more than 18,000 impressions and likes across our Facebook, Instagram and Twitter accounts.
- Publishing our researcher's blog; our #TalkingJustice blog series generated more than 800 views.
- Producing the research report which was circulated to the communications database. We encouraged partners and stakeholders to share the report and accompanying justice journey content (e.g. blogs and images) on their own channels. As academics were named as the primary audience, we targeted our University/College contacts in the main.

CJS also maintained its policy activity throughout the year with United Nations Convention on the Rights of the Child (UNCRC) Bill evidence submitted and consultation responses produced in relation to Sentencing Council guidelines and a Ministerial Statement for modifying local connection referrals. We also developed draft evidence for the Hate Crime & Public Order Bill and provided a response on the Equally Safe consultation and the Draft National Framework for Housing First. We also convened a Policy Forum to discuss our approach to the Hate Crime & Public Order Bill and hosted policy fora on other topics.

CJS also contributed comments and views on emergency COVID-19 legislation introduced by SG and in the early months of the pandemic response maintained regular meetings with SG officials when measures were developed to deal with Early Release of prisoners and the implications of the suspension of Unpaid Work across the country.

Our commitment to an effective COVID-19 response included the production and moderation of all organisational communication relating to the pandemic, (including website content, social media, communication with stakeholders and media) extended across the year. We established a dedicated webpage (<https://communityjustice.scot/news/covid-19/>) for that purpose which was regularly reviewed and updated. By the end of the year 246 users accessed information on this webpage. We shared relevant corporate updates in addition to partner updates across our social media accounts on: Twitter, Facebook, LinkedIn – and

CJS Annual Report and Accounts 20/21

Instagram, where relevant. To complement this the CJS Head of Communications participated in the justice partners communications forum where information was shared and cross-collaborative project working established.

In support of local partnership CJS launched, in December 2020, Community Cheer which is a partnership content piece highlighting remarkable stories of kindness and compassion from across Scotland in 2020. We worked with local partnerships to collate the content and 15 local projects and services feature in the 2 minute video. It was received very well by local partnerships, statutory partners and stakeholder's, with more than 80,000 people viewing the content during this reporting period.

As part of the implementation of the Management of Offenders Act, our Chief Executive took part in a multi-agency event to highlight the new rules. We continued to actively participate in the Cabinet Secretary for Justice's Victims Task Force, attending all meetings held in the period.

CJS has also worked with Disclosure Scotland regarding commencement of Part 2 (relating to Disclosure) of the Age of Criminal Responsibility (Scotland) Act 2019 as part of the legislative Delivery Group focussing on the provision of easy-to-read guidance materials.

We were also involved in the preparations for the UN COP 26 Summit on Climate Change to be held in Glasgow in November 2021, under the direction of the Justice Board working alongside UK Government colleagues and other UK agencies.

4. Other outputs

CJS' second Corporate Plan covering the period 2020-23 was laid before the Scottish Parliament and published in February 2021. The plan was developed in consultation with statutory partners and other stakeholders and will form the basis of the organisation's planned activity for the next three years.

The Annual Report on Community Justice Outcomes and the Community Payback Order (CPO) Annual Report, both of which CJS is required to produce annually, were completed and laid before the Scottish Parliament in March 2021.

CJS reviewed its Governance Handbook during the year and produced a new suite of documents which was approved by the CJS Board in May 2021.

Governance, Accountability and Finance

The organisation started a project to review our governance arrangements. This project was being led by the Chair and the Chief Executive. A governance review was carried out in 2020-21 evaluating our governance policies and procedures from the Board and subcommittees set-up to review financial policies and procedures, staffing policies and CJS polices. The review was agreed by Board on 05 May 2021. It will be reviewed by the Audit and Risk Committee (ARC) on a regular basis.

COVID-19 had an impact on the ability of CJS to provide services, particularly Learning, Development and Innovation and consequently there was an underspend in that area of the projected budget. During the year the process of creating more online learning to produce a more flexible, blended learning training offering was begun.

CJS received an additional funding in 2020/21 to undertake additional activities identified in the corporate and business plans. Due to the effects of COVID-19 there was a significant delay in filling the additional posts and undertaking the planned activities. This also contributed to the underspend in the projected budget for the organisation.

Some projects set out in the 2020/21 Business Plan did not come to fruition.

Face to face research was paused for COVID-19 reasons. Despite this we continued to deliver and support research activity (e.g. RRT and the Caledonian Review) and to provide data analysis. The CJS Research Ethics Committee and the Academic Advisory Group remained operative with meetings taking place throughout the year.

The development of a Data and Information Strategy was postponed due to COVID-19 and other operational priorities as was the project to identify a suitable platform for hosting information and data providing safe access to stakeholders. Both projects will be resumed in 2021/22.

COVID-19

In the face of the developing situation relating to COVID-19 CJS activated its Business Continuity Plan in March 2020. This plan established and maintained an Incident Management Team (IMT) to manage its response, secure the delivery of its statutory duties and carry out its planned activities as far as was practical in the circumstances. Initially IMT met every day but migrated to fewer meetings and then was incorporated within SMT as the emergency situation stabilised.

The regularity of Board meetings and meetings with our SG sponsor team was increased throughout the period and CJS participated in national responses, including on emergency legislation, the Justice Board, COVID Sub Group and the RRT project.

The organisation's business planning was adjusted to reflect the pandemic conditions with the year addressed in two parts; firstly by an interim Business Plan for April 2020 to September 2020, followed by a Business Plan for the period October 2020 to March 2021. Specific COVID-19 related activities were detailed in each plan and progress reported to the Board.

Following government guidance CJS moved to almost complete home-based working during the relevant period and began the migration to digital platforms mainly for training, communications and engagement.

Performance Analysis

7. HOW WE MEASURE PERFORMANCE

Our Strategic and Operational objectives are detailed in CJS' **Corporate** and **Business** Plans which were approved by the CJS Board. Progress is reviewed formally by the Senior Management Team (SMT) which meets weekly and is reported to and monitored by the CJS Board.

The CJS Board provides oversight, support and challenges in relation to performance. It also receives and considers reports on the organisation's major activities. This includes financial management and risk management. The Audit and Risk Committee and the Human Resource and Remuneration Committee have particular areas of responsibility on which they report to, and advise, the Board.

Information on our performance is 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 CJS website.

8. SUSTAINABILITY REPORTING

COVID-19 restrictions and work specifications reduced the amount of travel undertaken for work purposes by CJS staff, the use of paper and many other office consumables. That fact aside, CJS is committed to reducing its carbon footprint. Listed below are some of the initiatives that we are progressing to achieve this:

- CJS is based in an office that is part of the wider Scottish Government estate. As such CJS adhered to the Scottish Government Environmental Policy, buildings, waste and sustainable places strategy.
- To reduce our carbon footprint, CJS seeks when consistent with operational requirements and wherever possible, to use public transport 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.
- CJS 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.
- CJS will continue to use video conferencing, Zoom and MS Teams to meet with stakeholders.
- CJS website is supported by The Gate, which is one of the first marketing agencies in the UK to become carbon negative.

Complaints

During the period of this report, no complaints were received. Our complaints procedure is set out in full on the CJS website.

Data Breaches

There were no data breaches recorded.

Freedom of Information

During the period 1 April 2020 to 31 March 2021 Community Justice Scotland received four request for information under the Freedom of Information (Scotland) Act 2002 (FOISA). All responses were provided within the statutory 20 working days. There were no requests rejected and we did not refuse to provide any information requested.

Karyn McCluskey

8/10/2021

SIGNED:

Karyn McCluskey

Date:

ACCOUNTABLE OFFICER

Accountability Report

9. DIRECTORS REPORT

CJS Structure

The governing legislation sets a maximum number of 9 members for the CJS Board which includes the Chair and 8 Board members. The Chair, Lindsay Montgomery, resigned due to ill health on 31 March 2021. Glenys Watt, Deputy Chair, became Acting Chair on 1 April 2021.

The CJS Board members register of interests is available on the CJS website. Potential conflicts of interest are declared at all meetings and no conflicts arose during the year.

To assist in its work the Board has established four Committees.

Audit and Risk Committee

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.

Committee Membership: Mr Alec Spencer (Chair), Mr Graham Bell, Mr Steven Kirkwood. Co-optee Graeme Hill, Director of Corporate Services and Accounts, Scottish Legal Aid Board, and Board Chair Lindsay Montgomery, Board Chair (observer).

CJS Annual Report and Accounts 20/21

The Committee met four times during the year and in addition to providing general oversight of corporate governance, received reports on CJS' actual and projected expenditure and risk register.

Human Resources and Remuneration Committee

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

- Annual pay remit for Chief Executive and staff submission to the Scottish Government.
- People strategies and plans.
- Employment policies.
- Staff development strategies and plans.
- Equality and diversity strategies and plans.
- Health, safety and wellbeing strategies and plans (for monitoring only).
- Implementation of recommendations and decisions of the Board.

Committee Membership: Ms Glenys Watt (Chair), Ms Linda Bendle and Mr Adam Burley.

During the period covered by this report the Committee held three meetings.

During 2020/21 the Board established a fourth committee; the Community Justice Advisory Committee it had its inaugural meeting on 30 April 2021. The membership comprises: Ms Glenys Watt (Chair), Mr Alec Spencer, Sheriff Kathrine Mackie and Ms Linda de Caestecker

CJS Annual Report and Accounts 20/21

The membership of the Board and its Committees for the period 1 April 2021 to 31 March 2021 and their attendance at meetings were:

Details	Board	Audit and Risk Committee	Human Resources and Remuneration Committee
Total Meetings	6	4	3
Mr Lindsay Montgomery (Chair)	5	3 (observer)	2
Ms Pauline Aylesbury	6	-	-
Mr Graham Bell	6	4	-
Ms Linda Bendle	6	-	3
Dr Adam Burley	6	-	3
Dr Linda de Caestecker	6	-	-
Mr Graeme Hill (co-opted member to ARC)	-	4	-
Dr Steven Kirkwood	6	4	-
Prof Alec Spencer	6	4	-
Ms Glenys Watt	6	-	3
Sheriff Kathrine Mackie ¹ (advisor to the Board)	6	-	-

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 2016-17 to 2021-22, the Auditor General has appointed Grant Thornton UK LLP 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.

Scottish Government Internal Audit Directorate provides an internal audit service for CJS.

¹ Sheriff Kathrine Mackie (retired Sheriff) has been an advisor to the Board since January 2018.

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

For 2020-21, CJS paid all invoices not in dispute within 10 days (2019/20 – all invoices paid within 10 days).

Working With Communities

This year proved uniquely difficult in terms of our direct work with communities and community-based organisations. For most of the year lockdown restrictions prevented CJS's work with the range of groups we typically engage with, including student, schools and third sector organisations. Consequently, we stepped up our commitment to using media and social media to maintain productive engagement and we strove to ensure that our research activities – limited though they were – were informed by individuals who could give voice to their personal experience of the justice system.

We also refreshed our Engagement Strategy and made plans to expand the scope and intensity of our work with communities and stakeholders when we fully recover from the pandemic. Working with communities remains a priority for CJS and we will get back to reflecting that fully in our activities in 2021/22 and beyond.

Funding

In 2020/21, the grant in aid funding drawdown was £2.549m in total. The initial budget allocation was £3.046m This was based on a budget allocation of £2.220m with an additional transfer through Annual Budget Revisions (ABR) of £0.801m. This comprised of £0.115m (CE Secretariat and Head of Finance posts), £0.049m (pension costs), £0.237 (Caledonian monies) and £0.400m (additional priorities). With the Restorative Justice monies (£0.025m) added gives a total of £3.046m

CJS Annual Report and Accounts 20/21

The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of the CJS and for the decisions on the level of resources allocated to the organisation. CJS expenditure in 2020/21 is as follows:

	2020-21 Budget	2020-21 Expenditure
	£000	£000
Staffing & operating costs	3,046	2378
Depreciation and amortisation	5	5
Net operating costs	3,051	2,383

Karyn McCluskey

8/10/2021

SIGNED:

Karyn McCluskey

Date:

ACCOUNTABLE OFFICER

10. 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 the CJS 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 (FRoM) 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 FRoM 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 CJS' 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:

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

SIGNED:

Karyn McCluskey

8/10/2021

Karyn McCluskey

Date:

ACCOUNTABLE OFFICER

11. GOVERNANCE STATEMENT

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the CJS' policies, aims and objectives. I am also responsible for safeguarding the public funds and assets assigned to CJS, 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 CJS was established in 2017. This describes the relationships between SG and CJS and the various reporting and authorisation requirements on the body in relation to the Scottish Government. This framework was due to be reviewed in 2020/21, the review commenced in April 2021. It requires that Scottish Ministers approve the CJS Corporate Plan and that the organisation delivers its functions effectively and efficiently within the aims, policies and priorities.

The strategic aims of CJS 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 Board, led by the Chair, is responsible for the leadership, direction and governance of CJS. Its roles include setting and monitoring the corporate and annual business plans, setting policy monitoring expenditure and risk reviewing of organisational performance and providing recommendations and advice to Scottish Ministers. The Board is advised and supported in its roles by the Chief Executive and other staff

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

The Human Resources Committee reviews the employee governance arrangements.

Risk Management

The Corporate Risk Register is regularly reviewed at Board and ARC meetings. The CJS Risk Management Strategy outlines how risk is more generally managed within the organisation; including the important 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.

CJS Annual Report and Accounts 20/21

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the CJS' policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

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 Scottish Government.

Issues relating to Finance were identified relating to the policies, management and reporting. A number of improvements were made including producing financial policies for CJS, ensuring regular reconciliation between financial systems and SG cash and providing management reports with forecasting of expenditure.

The system of risk management is laid out in the CJS risk management strategy and is appropriate to the organisation and its purposes.

CJS Internal audit has issued a reasonable assurance for 2020/21 and in doing so highlighted issues relating to Governance and Finance which had a reasonable assurance, with one outcome not implemented. The outcome that had not been implemented was Fraud training and this will be implemented in 21/22.

Fraud Report

Whilst there has been no incident of fraud in CJS there have been various phishing scams and attempts to either get information or financial payment. These types of incident appear to be 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.

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 Audit 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 SG for the systems they provide for us.

Karyn McCluskey

8/10/2021

SIGNED:

Karyn McCluskey

Date:

ACCOUNTABLE OFFICER

Remuneration Board Members and Staffing Report

Pay and conditions of service

Board Members

The members of CJS are appointed by Scottish Ministers through the Public Appointments system. The Chair Lindsay Montgomery, CBE, was appointed by Scottish Ministers in May 2019 for three years in accordance with the governing legislation.

The Chair is entitled to receive a fee of £323 (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, equating to a maximum total fee of £12,920 per financial year, to the exercise of his functions.

Board Members are expected to be able to devote up to 20 days a year. They are entitled to receive from CJS a fee of £233 for every 7.5 hours (excluding meal breaks) devoted to performing their functions (as required or requested by CJS) on a pro rata basis, up to a maximum total annual fee of £4,660. The Chair and members are entitled to be reimbursed for reasonable travel expenses in accordance with SG Public Appointments pay and remuneration policy.

The Chair, Lindsay Montgomery, resigned due to ill health on 31 March 2021. Glenys Watt, Deputy Chair, became Acting Chair on 1 April 2021.

Our Board Members were remunerated for the following attendance fee and expenses payments for financial year 2020/21 (subject to audit).

Board Member	2020/21 £'000	2019/20 £'000
Pauline Aylesbury	0-5	-
Graham Bell	0-5	5-10
Linda Bendle	0-5	0-5
Adam Burley	0-5	0-5
*Linda de Caestecker	0	-
Steve Kirkwood	0-5	0-5
Lindsay Montgomery	10-15	10-15
Alec Spencer	0-5	0-5
Glenys Watt	0-5	5-10

CJS Annual Report and Accounts 20/21

* Linda de Caestecker chose not to claim any fees or expenses for 2020/21

Sheriff Kathrine Mackie, advisor to the Board is remunerated on the same basis as a Board member, payments made for 2019/20 and 2020/21 were in the £0-5 k pay scale.

Chief Executive and staff

The Chief Executive and Accountable Officer Karyn McCluskey was appointed on 1st October 2016. The Chief Executive's base starting salary is in the salary range of £96,100 - £101,500 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 in discussion with the Scottish Government. In line with the Scottish Government's Public Sector Pay Policy, there was no performance or other form of bonus payment made in 2020/21 (2019/20 none).

Employee contracts normally have no fixed period and can be terminated on up to three months' notice and fixed term contracts are terminable on up to three months' notice by the CJS.

There were no contractual termination payments in 2020-21.

Board and Staff Resources

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

Gender Breakdown (not subject to audit)

Board members	All		Male		*Female	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Chair****	1	1	1	1	0	0
Acting Chair	1	1	-	-	1	1
Board members	7	9**	4	6	3	3
ARC Co-opted member	1	1***	1	1	0	0
Board Advisor	1	1	0	0	1	1
Total Board Members	11	13	6	8	5	5
<p>** 2 members left on 29/2/20 and 2 members joined on 1/3/20</p> <p>***co-opted ARC member</p>						

CJS Annual Report and Accounts 20/21

* 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 nonexecutive member. A board with 50% or more non-executive members who are women has met the objective).

**** The Charring member resigned on 31 March 2021 due to ill health, the Acting Chair was appointed on 1/4/2021.

CJS Staff	All		Male		Female	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Chief Executive	1	1	-	-	1	1
Permanent Staff Total	31	27	10	9	21	18
Fixed Term Appointments	4	3	-	-	4	3
Secondees	-	-	-	-	-	-
Agency Staff	-	-	-	-	-	-
Total Staff	36	31	10	9	26	22

CJS Staff figures are based on number of employee's as at 31 March 2021.

Remuneration (subject to audit)

	Total Remuneration Year Ended 31 March 2021	Total Remuneration Year Ended 31 March 2020
Chief Executive		
Salary	£96,100-£101,500	£94,100-£99,150
Pension benefit	£39,000	£38,000
Total	£135,100 - £140,500	£132,100 - £137,150
Director of Operations		
Salary	£64,057-£73,935	£62,191-£71,781
Pension Benefit	0	0
Total	£64,057-£75,935	£62,191-£71,781

CJS Annual Report and Accounts 20/21

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

Fair Pay (subject to audit)

	Year Ended 31 March 2021	Year Ended 31 March 2020
Median remuneration of all CJS staff, annualised	£42,194	£38,507
Pay multiple between midpoint of Highest paid member of staff banding and median total remuneration of all staff, annualised	2.34	2.50
Lowest pay banding:	£20,064 - £22,232	£19,314 - £21,482
Highest pay banding	£96,100 - £101,500	£94,100 - £99,150

The salary ranges in the table above are based on salary bandings as set by Scottish Government.

The Cash Equivalent Transfer Value (CETV)

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 benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence 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. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The Real Increase in the Value of the CETV

This reflects the increase in CETV 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 (subject to audit)

Pension Benefits	Total accrued pension at age 67 as at 31 March 2021 and related lump sum £'000	Real increase in pension and related lump sum at age 67 £'000	CETV at 31 March 2021 £'000	CETV at 31 March 2020 £'000	Real Value of CETV increase over year £'000
Chief Executive	10-15	0-2.5	137	101	24
Director of Operations	0-5	0-2.5	0	0	0

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: 3 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

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

Sickness absence

Sickness Absence (subject to audit)

	2020-21	2019-20	2018-19
Average Working Days Lost per staff year	4.9 days	5.5 days	3 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

CJS did not incur any off-payroll transactions or consultancy spend in this year.

Equal opportunities and diversity

CJS is fully committed to equality in the work place and across our operation.

CJS has a range of policies in place to ensure equality matters are given priority. These policies include; Fairness at Work, Code of Conduct and Resourcing.

CJS is committed to being representative of the community it serves and as such operates a resourcing policy that encourages applications from people with lived experience and strives to remove potential barriers for vulnerable groups.

Staff Costs

Staff Costs (subject to audit)

Staff Costs:	Year to 31 March 2021	Year to 31 March 2020
	£'000	£'000
Wages and salaries	1,383	1,286
Social security costs	144	148
Other pension costs	367	320
Agency costs	0	56
Board fees and expenses	44	39
Total administration staff costs	1,938	1,848

Staff Numbers

It is usual to report average numbers of employees during the year. As staff numbers increased steadily during the period, an average figure would be of little use. Instead, we are reporting the number of staff working at CJS on 31 March 2021. (See staff resource section) CJS had no exit packages in the year to 31 March 2021 (2019/20 none).

SIGNED:

Karyn McCluskey

8/10/2021

Karyn McCluskey

Date:

ACCOUNTABLE OFFICER

12. 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 2020-21 accounts were at a cost of £12,280 (2019/20 £12,092) and has 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.

Losses and Special Payments

Community Justice Scotland incurred one loss in this reporting year. A CJS mobile phone was reported missing following a residential exercise. It was reported to the police and as there was no possibility of it being recovered the Police decided no further action would be taken. There were no special payments made in the financial year.

Remote Contingent Liabilities

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

Karyn McCluskey

8/10/2021

SIGNED:

Karyn McCluskey

Date:

ACCOUNTABLE OFFICER

13. INDEPENDENT AUDITOR'S REPORT OF THE MEMBERS OF COMMUNITY JUSTICE SCOTLAND

The Auditor General for Scotland and the Scottish Parliament Reporting on the Audit of the Financial Statements

Opinions on Financial Statements

We have audited the financial statements in the annual report and accounts of Community Justice Scotland for the year ended 31 March 2021 under the Community Justice (Scotland) Act 2016. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flow, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2020/21 Government Financial Reporting Manual (the 2020/21 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2021 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 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 of Report

We conducted our 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. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General for Scotland on 13 January 2017. The period of total uninterrupted appointment is five years. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern Basis of Accounting

We 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 we have performed, we 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.

Risks of Material Misstatement

We report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that we identified and our 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 deemed inappropriate.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing 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 our 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 our auditor's report.

Reporting on Regularity of Expenditure and Income

Opinion on regularity

In our 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 our responsibilities to detect material misstatements in the financial statements in respect of irregularities, we are 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 part of the Remuneration and Staff Report

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

Statutory other information

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

Our responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements,

CJS Annual Report and Accounts 20/21

we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this statutory other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the statutory other information and we 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 our 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 we are Required to Report by Exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

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

We have nothing to report in respect of these matters.

Conclusions on Wider Scope Responsibilities

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

Use of Our 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 120 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

CJS Annual Report and Accounts 20/21

Joanne Brown

8/10/2021

Joanne Brown, for and on behalf of Grant Thornton UK LLP

110 Queen Street

Glasgow

G1 3BX

Financial Statements

Community Justice Scotland

Annual Accounts

Year ending 31 March 2021

14 . STATEMENT OF COMPREHENSIVE NET EXPENDITURE

Statement of Comprehensive Net Expenditure for the year end 31 March 2021

		Year to 31 March 2021	Year to 31 March 2020
		£'000	£'000
	<i>Note</i>		
ADMINISTRATIVE COSTS			
		(1,938)	(1,848)
Staff costs	2		
Other admin costs	3	(440)	(547)
Depreciation	5a	(3)	(2)
Amortisation	5b	(2)	(2)
NET OPERATING COST		(2,383)	(2,399)

15. STATEMENT OF FINANCIAL POSITION

Statement of Financial Position as at 31 March 2021

	<i>Note</i>	Year to 31 March 2021 £'000	Year to 31 March 2020 £'000
NON-CURRENT ASSETS			
Property, plant and equipment	5a	2	6
Intangible assets	5b	0	2
Total non-current assets		2	8
CURRENT ASSETS			
Trade and other receivables	6	13	43
Cash and cash equivalents	7	269	50
Total current assets		282	93
TOTAL ASSETS		284	101
CURRENT LIABILITIES			
Trade and other payables	8	(176)	(155)
Total current liabilities		(176)	(155)
NON-CURRENT LIABILITIES			
Other Financial liabilities		0	0
Total non-current liabilities		0	0
TOTAL LIABILITIES		(176)	(155)
NET ASSETS/(LIABILITIES)		108	(54)
TAXPAYERS EQUITY			
General Fund	SOCTE	108	(54)
TOTAL TAXPAYERS EQUITY		108	(54)

The annual accounts report the results of Community Justice Scotland for the year to 31 March 2021. 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

8/10/2021

Chief Executive and Accountable Officer

16. CASH FLOW STATEMENT

Cash Flow Statement for the year ended 31 March 2021

		Year to 31 March 2021 £'000	Year to 31 March 2020 £'000 *(Restated)
	<i>Notes</i>		
CASH FLOWS FROM OPERATING ACTIVITIES			
Net operating cost	SOCNE	(2,383)	(2,399)
Adjustments for non-cash transactions:			
* Depreciation	5a	3	2
* Amortisation	5b	2	2
* Notional costs	4	0	0
Movements in working capital:			
* Increase/Decrease in trade and other receivables	6	30	(34)
* Increase/Decrease in trade and other payables	8	18	16
Net cash outflow from operating activities		(2,330)	(2,413)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	5a	0	(6)
Purchase of intangible assets	5b	0	0
Net cash flow from investing activities		0	(6)
CASH FLOWS FROM FINANCING ACTIVITIES			
Funding	SOCTE	2,549	2,311
Net cash flow from financing activities		2,549	2,311

CJS Annual Report and Accounts 20/21

NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		219	(108)
Cash and cash equivalents at beginning of period	7	50	158
Cash and cash equivalents at end of period	7	269	50
NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES		219	(108)
	7		

*The 2019/20 figures have been restated due to the movement in working capital being presented incorrectly in 2019/20 as the year -end balances had been used instead of the movements within the year. This has affected the movements in the cash flow statement but had no impact on the actual change in cash and equivalent cash balance at year-end. Additionally, there are minor presentation variances due to rounding to the nearest £'000 and as a result there are minor inconsistencies between the primary statements.

17. STATEMENT OF CHANGES IN TAXPAYER EQUITY

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2021

	<i>Note</i>	General Fund £'000
Balance at 31 March 2020		(54)
Adjustment for rounding balances		(3)
Balance at 31 March 2020		(57)
*Net operating cost for the year	SOCNE	(2,383)
Net funding		2,549
Balance at 31 March 2021		108

*There is a rounding variance of £1k

Prior Year

	<i>Note</i>	General Fund (Restated) £'000
Balance at 31 March 2019		(57)
Late SG adjustment posted after accounts audited		90
Revised Balance at 31 March 2019		33
Net operating Cost for year Net		(2399)
funding		2311
Balance at 31 March 2020		* (54)

*There is a rounding variance of £1k

18. NOTES TO THE ACCOUNTS

Notes to the Accounts for the year ended 31 March 2021

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 the 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

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 is £5,000, with the exception of Information Technology assets, where the capitalisation threshold will be £1,000.

(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

(d) Government grants

All of the expenditure of the CJS 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

The benefit of rent-free periods on leases of premises is amortised over the period of the lease or over the period to a lease break point when this is the most probable end of lease, whichever is the shorter.

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) Operating leases

Rentals payable under operating leases are charged to the revenue account over the term of the lease.

(g) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2020-21, the CJS made no provisions.

(h) Value added tax

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

(i) Receivables

All material amounts due as at 31 March 2021 have been brought into the account irrespective of when actual payments were received.

(j) Payables

All material amounts outstanding as at 31 March 2021 have been brought into account irrespective of when actual payments were made.

(k) 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 the CJS share of the underlying assets and liabilities of the scheme, CJS has accounted for the contributions to the scheme as if it was a defined contribution scheme. This is in accordance with FRS 17.

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 Staffing Report.

(l) Going concern

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

(m) 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. The standards that are considered relevant to Community Justice Scotland and the anticipated impact on the consolidated accounts are as follows:

(n) IFRS 16 – Leases

The IFRS 16 Leases for bodies applying the financial reporting manual has been postponed in the public sector to 1 April 2022.

This standard will come into effect for accounting periods beginning after 1 April 2021, when the distinction between finance and operating leases is removed and all leases become “on balance sheet”. FRAB will consider if this standard is to be adapted or applied in full, although it is anticipated that the principles of the standard will be applied.

It is not expected that IFRS 16 will have a material impact on the accounts as the office for CJS is leased at Saughton House.

(o) 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

2. Staff costs

Staff Costs:	Year to 31 March 2021	Year to 31 March 2020
	£'000	£'000
Wages and salaries	1,383	1,286
Social security costs	144	148
Other pension costs	367	320
Agency costs		56
Board fees and expenses	44	39
Total administration staff costs	1,938	1,848

3. Other operating costs

Other Operating Costs:	Year to 31 March 2021	Year to 31 March 2020
	£'000	£'000
Accommodation, including Rent, Rates	35	37
IT	15	14
Other Staff costs	18	24
Recruitment	4	1
Other Office costs	303	272
Other admin costs	375	348
Learning and Development costs	65	199
Total	440	547

4. Notional costs

There were no notional costs

5a. Property, plant and equipment

	Information Technology Hardware	Total
	£'000	£'000
Cost		
At 31 March 2020	7	7
Additions	0	0
Disposals	0	0
At 31 March 2021	7	7
Depreciation		
At 31 March 2020	2	2
Charge for year	3	3
Disposals	0	0
At 31 March 2021	5	5
NBV at 31 March 2021	2	2

Analysis of asset financing:

Owned	2	2
Finance leased	0	0
NBV at 31 March 2021	2	2

Prior Year

	Information Technology Hardware	Total
	£'000	£'000

Cost

At 31 March 2019	1	1
Additions	6	6
Disposals	0	0
At 31 March 2020	7	7

Depreciation

At 31 March 2019	0	0
Charge for year	2	2
Disposals	0	0
At 31 March 2020	2	2

NBV at 31 March 2020	5	5
-----------------------------	----------	----------

Analysis of asset financing:

Owned	5	5
Finance leased	0	0
NBV at 31 March 2020	5	5

5b. Intangible Assets

	IT Software (licences) £'000	Total £'000
Cost		
At 31 March 2020	7	7
Additions	0	0
Disposals	0	0
At 31 March 2021	7	7
Amortisation		
At 31 March 2020	5	5
Charge for year	2	2
Disposals	0	0
At 31 March 2021	7	7
NBV at 31 March 2021	0	0

Analysis of asset financing:

Owned	0	0
Finance leased	0	0
NBV at 31 March 2021	0	0

Prior Year

	IT Software (licences)	Total
	£'000	£'000

Cost

At 31 March 2019	7	7
Additions	0	0
Disposals	0	0
At 31 March 2020	7	7

Amortisation

At 31 March 2019	3	3
Charge for year	2	2
Disposals	0	0
At 31 March 2020	5	5
NBV at 31 March 2020	2	2

Analysis of asset financing:

Owned	2	2
Finance leased	0	0
NBV at 31 March 2020	2	2

6. Trade receivables and other current assets

	Year to 31 March 2021 £'000	Year to 31 March 2020 £'000
Amounts falling due within one year:		
Prepayments and accrued income	7	43
Other receivables	6	0
Total receivable within 1 year	13	43

Intra Government Receivables

There are no intra government receivables.

7. Cash and cash equivalents

	Year to 31 March 2021 £'000	Year to 31 March 2020 £'000
Balance at 31 March 2020	50	158
Net change in cash and cash equivalent balances	219	(108)
Balance at 31 March 2021	269	50

The following balances were held at 31 March:

GBS account	269	50
Balance at 31 March 2021	269	50

8. Trade payables and other current liabilities

Year to 31 March 2021	Year to 31 March 2020
£'000	£'000

Amounts falling due within one year:

Other payables	176	155
Total due within one year	176	155

Intra Government Payables

There are no intra government payables

9. Financial instruments

As the cash requirements of CJS 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 CJS expected purchase and usage requirements, and CJS is therefore exposed too little credit, liquidity or market risk.

10. Related party transactions

The Scottish Government Justice Directorate is the sponsor department of the CJS. 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 the CJS during the year.

11. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

12. Commitments under Leases

Obligations under operating leases comprise:

Year to	Year to
31	31
March	March
2021	2020
£'000	£'000

Buildings:

Not later than one year	19	28
Later than two years and not later than five years	0	19
Later than five years	0	0

Payments due under operating leases relate to the lease of premises.

The lease is due to terminate in 21/22 and leasing arrangements have yet to be rearranged.

13. Segmental reporting

CJS 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 2021 that requires disclosure or adjustment within the financial statements.

Direction by Scottish Ministers



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

A handwritten signature in black ink, appearing to read 'Linda Pollock'.

Linda Pollock, Deputy Director, Community Justice Division



First published October 2021

Community Justice Scotland, R1 Spur Saughton House, Edinburgh, EH11 3DX

Tel: 0300 244 8420 www.communityjustice.scot

