



Annual Report and Accounts

2021- 2022

Community Justice Scotland
Ceartas Coimhearsnachd Alba

Annual Report and Accounts

2021-22

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1. FOREWORD

Chair Foreword

This is the first Annual Report following my appointment as Chair of Community Justice Scotland (CJS) in January 2022.

The leadership of my immediate predecessors, Lindsay Montgomery, CBE (Chair until March 2021) and thereafter Glenys Watt (Acting Chair until December 2021) together with our committed and expert staff, has created a vibrant, ambitious and innovative organisation.

In the 5 years since it was established, CJS has built effective partnerships, earning recognition as a valued leader within the justice sector while at the same time creating a resilient organisational platform from which we can drive further progressive change.

I am pleased to report that we performed strongly across the year notwithstanding significant challenges caused by COVID restrictions.

We had set ourselves ambitious targets; prioritising areas of most need for those partners involved in essential frontline delivery, while continuing to meet all of our statutory obligations.

Our delivery of essential training for frontline staff across partner organisations was expanded despite operating under lockdown conditions for much of the period. We developed new courses, migrated our training packages and products to digital and on-line delivery and devised safe methods for critical training that had to remain face to face. Having received very positive feedback from partners, we will build upon the momentum that digital transformation has achieved in this and other areas of our work.

Having reviewed the Outcomes Performance Improvement Framework (OPIF) in 2020, we worked with community justice partners to develop proposals for Ministers for the revision of the OPIF. We also assisted Scottish Government (SG) in its task of developing the National Strategy for Community Justice.

Both these pieces of work will underpin a new and improved direction for community justice across Scotland.

CJS continued to be at the heart of sector wide initiatives to Recover, Renew and Transform (RRT) the justice system, collaborating with, and supporting, leaders across the system to address backlogs caused by COVID regulations and mitigate resource challenges caused by the pandemic.

In addition, we worked with partners to implement the expansion of Electronic Monitoring (EM), provided expert advice around proposals for use of new bail conditions, collated information to assist Sheriffs with consideration of available community justice disposals and significantly contributed to numerous other areas of justice policy.

We assisted with the SG response to technical challenges that arose with the electronic risk management system used by frontline justice organisations to assess potential risks around prisoner release. Our quick and decisive provision of expert advice and practical guidance for practitioners meant that they could continue to make informed public protection decisions.

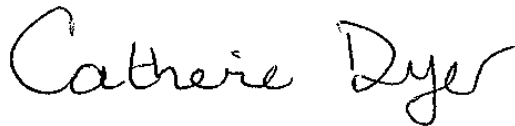
Confirmation was announced of the transition of responsibility from SG to CJS for commissioning of voluntary throughcare and mentoring services offered to those released on the completion of prison sentences. The approval of our design for the implementation project for the next commissioning round, (which will be completed by April 2024), demonstrates further confidence in the capability of and leadership provided by CJS and marks significant growth of our role within the sector.

In addition, next year will see further expansion of our roles in relation to Restorative Justice (RJ), the Caledonian system and the transformation of the justice system in the post COVID era.

CJS is required by Statute to monitor and report on delivery of community justice services, identify areas for improvement and facilitate improvement activity. The Board approved a Performance Monitoring for Improvement (PMI) programme, which will be fully implemented by April 2023. PMI supplements the annual report we are required to produce for Scottish Ministers providing our assessment of the national performance in respect of delivery of community justice outcomes. It will create more interactive and collaborative relationships between CJS and various statutory and non-statutory local and national partnerships, facilitating improved operational approaches.

This report on what CJS achieved over the last year confirms our continuing growth as a collaborative, evidence led, problem solving, improvement focussed and innovative organisation, committed to creating the best environment for community justice outcomes to transform the safety and well-being of individuals and communities across Scotland.

Catherine Dyer, CBE

A handwritten signature in black ink that reads "Catherine Dyer". The script is cursive and fluid, with the first letters of "Catherine" and "Dyer" being capitalized and prominent.

Chair
Community Justice Scotland

Chief Executive's Introduction

Community Justice Scotland (CJS) came into being on 1 April 2017 and this report, the fifth we have now published, provides clear evidence of our continuing success in promoting the national strategy and establishing its aims and outcomes in the mainstream of the policy and public discourse about the way justice operates and is conducted within Scotland.

I am proud that we have performed so strongly despite the restrictions imposed on us, and the country more generally, by the pressing need to deal with the COVID pandemic. I want to take this opportunity to thank all my colleagues within CJS for the dedication, effort and resilience that they demonstrated throughout the year. It would, I suspect, have been natural to have seen some dip or flagging as we progressed through the second year of the pandemic, but I didn't detect any of that; quite the opposite. New ways of working were found and refined and positive outcomes achieved and I thank them for that. I would extend that thanks to our board members, our Chair Catherine Dyer, CBE, and her immediate predecessor and acting Chair Glenys Watt, who matched the staff's commitment to promoting and improving community justice in Scotland.

A report of this type can do no more than paint the picture of 2021/22 in broad brush strokes, naturally it highlights major achievements such as our role in RRT, our contribution to revising the OPIF and supporting SG as it develops a new National Strategy for Community Justice, the delivery of key training for justice professionals and important inputs to the development of national policy and legislation. That leaves out the many hundreds of important actions and interactions that constituted a huge part of our work and engagement within the sector and more broadly. Those need to be acknowledged because they have been vital to establishing CJS as a trusted and capable partner in creating a better more effective justice system for Scotland.

Karyn McCluskey



Chief Executive
Community Justice Scotland

6/12/2022

HIGHLIGHTS 2021-22

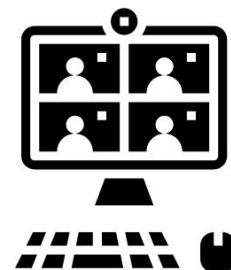


Launched new framing toolkit and national photo bank for community justice

Frequently engaged with our stakeholders whilst developing recommendations for a revised OPIF and have invested time and resource to understand what a successful implementation looks and feels like within community justice



We created 54 virtual spaces for social workers to learn together



HIGHLIGHTS 2021-22

Established the Community Support Services tool: A first-of-its-kind online resource detailing services available across 32 Scottish local authority areas



Using digital delivery, our training supported more social workers from small teams and rural/island communities than ever before

Over 400 people attended the CJS national event online which also reached over 130,000 people on social media



2. PERFORMANCE REPORT

Performance Overview

2021/2022 was Community Justice Scotland's (CJS) fifth year of operation. This overview provides a commentary on how CJS has exercised its functions, contributed towards improving the system for community justice in Scotland and advancing the outcomes detailed in the OPIF for the National Strategy for Community Justice. In addition, it describes our operating environment and engagement with stakeholders and partners across the justice sector and illustrates how CJS has become a significant contributor to the collective effort to reduce offending and re-offending and make Scotland a safer country.

3. REPORT ON COMMUNITY JUSTICE SCOTLAND'S FUNCTIONS

Community Justice Scotland (CJS) 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 2020-2023:

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 outcomes is to:

Promote: We will champion justice by taking the lead role in promoting 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 the CJS Board oversaw and approved the approach to the management of corporate risk, bringing the processes and format of risk management in close alignment with the guidance and advice produced by Scottish Government. Risk continued to be managed by the Senior Management Team (SMT) under 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 2022, the risks recorded on the Corporate Risk Register (CRR) were:

Risk	Description	Impact	Mitigation
1 Budget	If the CJS budget is not sufficient to address existing unfunded and capacity deficits, then CJS will be unable to deliver some of its statutory functions or achieve its objectives.	Financial Meeting liabilities Statutory duties and requirements Reputational	Financial management and planning spending review submissions and development of business cases. Identifying potential efficiencies. Continued dialogue with SG/funders at all appropriate levels. Demonstrate effectiveness through Project and Senior Management Team processes.
2 COVID	If CJS cannot manage the effects on the organisation of the COVID - 19 pandemic; particularly as it relates to its requirement to deliver training, then the health of staff and individuals the organisation engages with will be at increased risk and CJS will potentially be unable to deliver its statutory functions or achieve its objectives.	Health and Safety Wellbeing Statutory duties and requirements	Follow SG and NHS guidance. Implement Business Continuity Plan. Participation in Justice Board COVID - 19 sub group meetings. Manage disruption by increasing frequency of SMT meetings. Key priority tasks identified in the business plan are overseen by SMT and assigned to specific staff to deliver, supported by the Project Support Group. Enhanced remote working and conferencing using comms and digital technology. Maintain communications with community justice partnerships and wider sector stakeholders. Work closely with SG sponsor team, providing information and updates. Engage regularly with staff to support wellbeing. Develop new Health and Safety guidance for staff working face to face with each other and clients/trainees/ stakeholders.

Risk	Description	Impact	Mitigation
3 Digital	If CJS does not develop an effective digital strategy then it's ability going forward to operate efficiently, effectively and resiliently will be significantly compromised and it will fail to discharge its statutory responsibility.	Effectiveness Efficiency Reputational Duties and requirements	CJS Digital Strategy. SG Digital Strategy and guidance. CJS Board discussion and advice. Revise digital strategy and identify digital priorities for medium term planning. Input and advice from Digital Scotland and other experts. Develop a digital investment plan.
4 Improvement	If CJS does not develop and implement an effective system for identifying, making, publishing and monitoring achievement of local and national improvement recommendations then it will fail to fully discharge its functions outlined in Sections 29 and 30 of the Community Justice Scotland Act 2016.	Statutory duties and requirements Reputational	Develop and have approved a Performance Monitoring for Improvement Strategy. Support improvement activity through PSG, process and annual reporting.
5 Monitoring and reporting performance	If CJS does not appropriately monitor and from time to time report to partners on their performance in delivering national and local outcomes then it will fail to comply with its duty under Section 26 of the Community Justice Scotland Act 2016	Statutory duties and requirements Reputational	Establish an OPIF review project team with SG and other relevant stakeholders and agree project deliverables and timeframes. Develop and have approve a Performance Monitoring for Improvement (PMI) Strategy. Support improvement activity through PSG process.
6 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.	Reputational	CJS Engagement Strategy. CJS performance reporting. CJS Board discussion. Broadening range of approaches, media and communications means. Review and revise Engagement Strategy in line with organisational priorities.
7 Cyber	If CJS does not appropriately manage the risk of cyber-attack intrusion then its ability to operate	Effectiveness	Security Policy.

Risk	Description	Impact	Mitigation
	or protect its people, assets and finances could be profoundly compromised	Efficiency Capability Statutory	SG guidance and training and networks. SG protective services. Review all policies and procedures and provide regular guidance and advice to staff. Hold lessons learned review after every incident and report to ARC.
8 OPIF	If the OPIF currently being developed is not effectively implemented then CJS will be unable to discharge its statutory duty to support improvement and accurately assess and report on the delivery of community justice services.	Effectiveness Efficiency Statutory duties and requirements Reputational	Jointly establish and agree with SG and stakeholders an OPIF implementation plan. Engage with and monitor the progress of implementation across community justice network.
9 Resourcing	If LDIC is not resourced adequately then it will not be able to effectively carry out statutory functions. There are at least nine learning products required by the sector which LDIC cannot deliver and a further five which are in such high demand that a backlog is developing in terms of growing waiting lists. Resourcing for training has not kept pace with resourcing for frontline staff as per RRT recommendations.	Statutory duties and requirements Reputational	LDIC Strategy. Obtain positive response from SG to business case submissions. Further Training for Trainers (T4T) for products such as SARA and TARL, LSCMI. Master Trainers developed within LDIC.
10 Commissioning Implementation	If the implementation of the transition of commissioning voluntary throughcare and mentoring is not managed successfully then CJS will suffer significant reputational damage	Reputational	CJS Board. Chief Executive. PSG. Business Plan/ Corporate Plan commitments. Commissioning Project Governance Group.

5. GOING CONCERN

Community Justice Scotland (CJS) is an Executive Non-Departmental Public Body (NDPB) funded entirely by Scottish Government (SG) through Grant in Aid.

The overall budget is decided by SG on an annual basis and is provided to ensure that CJS is able to meet its statutory obligations. Funding for 2021/22 was £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

6/12/2022

6. PERFORMANCE SUMMARY

Structure

Since CJS was established in April 2017 staff numbers have grown progressively, achieving the current level (as at 31 March 2022) of 42 staff.

Governance and Accountability

On 31 March 2022, the CJS Board which is responsible for the leadership, direction and governance of the organisation consisted of the Chair and 8 members. In addition, the Board had an advisor with a judicial background who attended meetings of the Board and a co-opted member with a finance background who attended the Audit and Risk Committee(ARC). In 2021/22 the Board met six times, the ARC met four times, the Human Resource and Remuneration Committee (HRRC) met three times and the Community Justice Advisory Committee (CJAC) met four times.

Summary of Activity

CJS'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 individual's 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

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*

We committed to collate and distribute to stakeholders' information about community justice services.

To achieve this, we developed a digital information system, embedded within our website which was completed and was launched on the corporate website in January 2022.

[\(https://communityjustice.scot/community_support_services/\)](https://communityjustice.scot/community_support_services/)

As of 31 March 2022, 3,881 users accessed the online tool. The top 10 local authority areas that viewed the system were:

- Aberdeen City
- Glasgow
- Edinburgh
- Angus
- Argyll and Bute
- Highlands
- Fife
- North Lanarkshire
- Aberdeenshire
- East Ayrshire

The most popular topics viewed were, the Bail Supervision and Community Pay Back Order pages (unpaid work, DTTO, supervision, mental health etc.)

We also committed to develop a digital platform to host data and information for use by local partnerships, stakeholders and the public. CJS developed the system beginning in January 2022 and completed a trial version of platform by March 2022. Further refinement and development will be undertaken in 2022/23.

CJS continued to play an important role in the work of Recover Reform Transform (RRT) and was influential as it transitioned to focus on transformation of the justice system. In particular, our RRT lead and Chief Executive contributed to the production of the RRT Annual Report, published in April 2022, a community engagement paper produced in response to our Academic Advisory Groups (AAG) recommendations for an inclusive, multiagency engagement strategy to be produced in 2022/23.

CJS was represented on the Strategic Leadership Group and was also closely involved in identifying priority areas of action and developing the Vision for Justice in Scotland the route map for its delivery and a new governance and reporting structure for the leadership group. We also continued our representation on the Senior Reporting Officer Group (SROG) to oversee specific justice recovery projects, including virtual/digital delivery models.

During the year, we maintained the high quality of provision for LS/CMI user training which achieved by a 100% success rate; with a mean pass mark of 92% on the post-course assessment (against a pass mark of 75%).

As we transitioned from in person training, blended courses were increasingly being delivered using Google Classroom. For LS/CMI, 93.3% of respondents rated the quality of digital technologies used in the course as Very Good or Excellent. 93.3% of respondents also completely or mostly agreed that the blended course has the right balance of preparatory activities and live learning.

In relation to Learning, Development and Innovation (LDI) and delivery of the Caledonian system, CJS delivered the following:

Community Justice Scotland Learning Development & Innovation/ Caledonian Team Training 2021/22



	Courses	Delegates
LS/CMI	14	131
RM2K/SA07	8	127
SARA	9	89

	Courses	Delegates
ISHB	2	27
UPW	2	24
RJ	3	36
JSWR	3	33

	Courses	Delegates
Caledonian	41	420
MFMC	3	34

<p>LS/CMI</p> <p>14 courses</p> <p>131 delegates</p>	<p>Level of Service Case/ Management Inventory – enables social workers to establish the likelihood of an individual reoffending and identify proportionate interventions.</p>	<p>ISHB</p> <p>2 courses</p> <p>27 delegates</p>	<p>Introduction to sexually harmful behaviours - initial training for those working with people who have committed a sexual offence. Multi agency training. .</p>	<p>CALEDONIAN</p> <p>3 courses</p> <p>33 delegates</p>	<p>Caledonian – A suite of training regarding integrated approach to addressing domestic abuse. It combines a court-ordered programme for men, aimed at changing their behaviour, with support services for women and children.</p>
<p>RM2K /SA07</p> <p>8 courses</p> <p>127 delegates</p>	<p>Risk Matrix 2000 / Stable & Acute 2007 -enables social workers and police to identify the level of risk posed by those who have committed a sexual offence (males 18+) and identify the most appropriate interventions</p>	<p>UPW</p> <p>2 courses</p> <p>24 delegates</p>	<p>Unpaid Work Learning- training to give relevant staff the skills to effectively work with those who have been issued an Community Payback Order within unpaid work and beyond.</p>	<p>MFMC</p> <p>3 courses</p> <p>34 delegates</p>	<p>MFMC- Moving Forward Making Changes- training pertaining MFMC behavioural programme designed to provide treatment for men who commit sexual offences or offences with a sexual element.</p>
<p>SARA</p> <p>9 courses</p> <p>89 delegates</p>	<p>Spousal Assault Risk Assessment (Version 3) - Provides an overview of the use of the SARA tool to assess the risk of violence in the context of domestic abuse</p>	<p>RJ</p> <p>3 courses</p> <p>36 delegates</p>	<p>Restorative Justice – Training to give the staff group the skills to facilitate: independent contact, which supports constructive dialogue between a victim and a person who has harmed</p>	<p>JSWR</p> <p>3 courses</p> <p>33 delegates</p>	<p>Justice Social Work Reports - Training to give social workers skills to provide targeted information to judges to inform sentencing decisions</p>

We now have 622 members accessing our learning resources on the Knowledge Hub.

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

We worked with others to deliver, support and promote Restorative Justice (RJ) approaches throughout Scotland.

Throughout 2021, we held stakeholder events and identified key learning points for future activity and took these to the RJ Stakeholder Group. We contributed to the interim annual report which was published in November 2021 and participated in key roundtable meetings on Restorative Justice and Gender Based Violence which took place that month.

We also played a leading role in developing a proposal to undertake a demonstration project to widen access to RJ services from 2022/23 onward. The CJS Board in December 2021 agreed to the proposal that we would host one or the two national hubs that will deliver the project and subsequently funding to establish the CJS hub was agreed by SG partners.

CJS reviewed the OPIF and is now preparing proposals for the Scottish Ministers for the revision of the framework, which it will deliver for consideration to Scottish Ministers in September 2022. Preparation for OPIF Implementation commenced and stakeholder engagement activity with Community Justice Partnerships (CJPs) and other partners took place. In addition, bilateral meetings, including with SG, the Care Inspectorate were also held as part of Phase 1 of the implementation project.

We also continued to engage in a broader sense, for instance participating in national and local fora to support improvement in justice services. CJS continued to meet regularly (3-weekly meetings) with SG, Convention of Scottish Local Authorities (COSLA) and Social Work Scotland (SWS). Additionally, we held Annual Report consultation sessions during January 2022 and a total of 55 partners participated and/or responded to the consultation.

This level of engagement helped us build productive relationships across the sector and beyond. This facilitated us in our statutory role to effectively monitor and report on performance relating to progressing national outcomes and the delivery of community justice services. It also helped CJS identify improvement activity that national and local partners needed to deliver. This year CJS issued an Improvement Letter to a local CJP. The letter was accepted and CJS quickly moved to support the partnership in its improvement journey, with two workshops led by the Chief Executive and Caledonian Team, taking place toward the end of the year.

This year we committed to working with key partners and stakeholders to agree CJS's role in Strategic Commissioning and specifically to plan for the transfer of commissioning voluntary throughcare and mentoring services from SG to CJS.

Taking on this role will be a major undertaking for the organisation, but it clearly illustrates growing confidence in CJS' ability to develop and delivery key services within the sector.

Final agreement of the scope and timeline of the project was achieved with Ministerial sign off in March 2022 and the commissioning role will now transition in April 2024. Formal engagement activity will commence in April 2022 and the entire two-year project will be built around active collaboration with stakeholders; including third sector agencies and the views of individuals who have experience within the justice system. CJS have submitted a successful business case for additional resource to deliver this project.

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

Improving the visibility, public and sector understanding of Community Justice is crucial. Over the past year CJS has provided a range of tools for partners across the Country, the media and the public. CJS developed a tool to understand the statistics around community justice, a framework on how to speak about community justice to the public and we provided media assets for partners at local level to be able to engage more creatively in their geographical area.

We successfully delivered six digital projects including:

- The community support services tool See [here](#)
- The online learning hub See [here](#)
- The *Talking About Community Justice* framing toolkit See [here](#)
- The national image library capturing justice in the community across Scotland See [here](#)
- The smart justice generation – launch CJS TikTok platform See [here](#)
- The national event 2022 See [here](#)

In addition, the team:

- Produced the Justice, Disrupted podcast series and recorded 6 episodes of it during the year.
- Recorded four episodes for an another podcast series, *Our Justice*, a collaboration with the international organisation, the Empathy Museum. The podcasts are a series of true stories and conversations led by young people with experience of the Scottish Justice System.
- CJS provided 1:1 support and media/podcast training. The storytellers then used these new skills to record a second part of their podcast; an interview with someone meaningful in their justice journey e.g. a mentor or a sibling.

Other deliverables included:

- Between February and March 2022, there were more than 47,000 views of the *Talking About Community Justice* framing toolkit and national image library. Stakeholder feedback on the resources was very positive.
- The CJS TikTok platform launched in February 2022 and rapidly grew. By the end of the reporting year the platform gained nearly 1,000 Followers. Tailored creative, launched in March 2022, used the hashtag #lifechangingsentence and across a 25-day period, the videos have been watched 495,100 times.
- Over 400 delegates attended the CJS national event on Thursday 17 March 2022. 77% were satisfied or very satisfied with the event. A further 125 people have now watched the recording of the event on the CJS YouTube channel.

More widely, there were 34,622 (web)page views of the corporate website. Notably, the *what is community justice* webpage: <https://communityjustice.scot/news/what-is-community-justice/>

Our media presence also grew throughout the year with coverage of CJS in the press and media, including television and radio.

CJS also made significant contributions, with stakeholders, partners, national decision makers and legislators, to the development of national legislation and policy. All our contributions were informed by available research, evidence and best practice. In the course of the year CJS submitted a number of responses to SG, including the consultation on Bail & Release, the National Care Service(NCS) and the National Strategy for community Justice.

In addition, we developed evidence which was submitted to Scottish Parliament Criminal Justice Committee Round Table in September 2021 and subsequently published it on the CJS website. A number of policy fora were held, including one relating to the National Care Service consultation. This was attended by the SG consultation team, SG Justice Division and a range of stakeholders in September 2021 and helped inform the CJS response to the NCS consultation. In December 2021, CJS hosted a policy forum on Bail and Remand which similarly informed its response to that consultation.

CJS also provided feedback to SG Justice Division on the draft development of the National Strategy for Community Justice pre-consultation draft and on the pre-consultation draft of proposed Bail legislation consultation

Other outputs:

Other activity this year, included a staff survey. This was undertaken by a third-party agency to maximise objectivity and enhance confidentiality. The survey was completed in October 2021, with 75% of staff having participated. Overall the results were very positive, with high numbers of colleagues reporting a positive experience working within CJS. The report was discussed at the HRRC meeting in December 2021 and the Head of People has produced an action plan aimed at reinforcing good practice and addressing areas for improvement.

CJS developed a digital strategy which was approved by the Board. This strategy will form the basis of further development work that will see positive digital transformation across key areas of activity. We also identified that the organisation lacked digital capacity in key areas and in the course of the year we recruited a digital communications officer and a digital training officer.

CJS was also invited to participate on the multi-agency advisory group for COP 26 planning.

Some projects set out in the 2021/22 Business Plan did not come to fruition. These included Electronic Monitoring (EM) training and implementation of the Engagement Strategy. In relation to EM training, following consultation with SG it was agreed that training support was not required pending the further development of policy and guidance. Roll out of the Engagement Strategy was hampered by the restrictions imposed in response to the COVID pandemic. These restrictions have now been lifted and engagement will be prioritised in the 2022/23 Business Plan.

COVID-19

As COVID conditions eased throughout the year, CJS managed a return to a more normal operating model. In the last quarter of the year we were able to re-establish our offices in the re-opened Saughton House as our operational base, working through a hybrid model and continued flexibility.

This process closely followed government guidance and CJS maintained its membership of SG's COVID sub group throughout the year.

Although there were impacts on key activities, such as in person learning, CJS was able to successfully adjust its approach to delivery and maintain business continuity throughout 2021/22.

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.

We report on performance quarterly using a mixture of metrics and information which are indicative of progress toward our stated objectives and outcomes. Where we can, we use volume metrics, such as training courses delivered, website views and consultations responded to and examples of these are shown in the summary of Activities section of this report.

Progress is reviewed formally by the Senior Management Team (SMT) which met weekly.

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 ARC and the HRRC have particular areas of responsibility on which they report to, and advise, the Board.

Information on our performance is shared with colleagues at the SG 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 again 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 in line with COP26 commitments. Listed below are some of the initiatives that we are progressing to achieve this:

1. CJS is based in an office that is part of the wider SG estate. As such CJS adhered to the Scottish Government Environmental Policy, buildings, waste and sustainable places strategy.
2. 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.
3. 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.
4. CJS will continue to use video conferencing to reduce unnecessary travel and costs, and migrate from in person to blended learning.

5. 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 2021 to 31 March 2022 CJS did not receive any requests for information under the Freedom of Information (Scotland) Act 2002 (FOISA).

SIGNED: *Karyn McCluskey*

Karyn McCluskey **Date:** 6/12/2022

ACCOUNTABLE OFFICER

Accountability Report

9. DIRECTORS REPORT

Community Justice Scotland 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 and Catherine Dyer, CBE, was appointed as Chair on 1 January 2022.

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 three Committees.

Audit and Risk Committee (ARC)

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

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

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

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 (HRRC)

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 Dr Adam Burley. The Committee met three times during the year.

Community Justice Advisory Committee (CJAC)

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

- Prevention and early intervention
- Community sentences
- Pre - and post-release support

This will support our partners to improve outcomes for people involved with the justice system, their families, communities, and people harmed by crime.

The Committee sets out to:

- Invite recognised experts to hold thematic discussions based on organisational priorities and emerging issues from the wider sector.
- Contribute to the community justice-related knowledge and evidence base, including identifying opportunities for generating improvement and innovation across the justice sector.

The membership comprises: Ms Glenys Watt (Chair), Prof Alec Spencer, Sheriff Kathrine Mackie and Dr Linda de Caestecker. The Committee met four times during the year.

The membership of the Board and its Committees for the period 1 April 2021 to 31 March 2022 and their attendance at meetings were:

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

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

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.

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 2021-22, CJS paid all invoices not in dispute within 10 days.

Working with Communities

This year continued to prove 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, although we continue to engage with CJPs and other community justice stakeholders using technology. 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.

As the year progressed and COVID restrictions eased we were able to adopt a more peripatetic posture and use in person engagement with local area, stakeholders and communities.

Funding

The initial budget allocation for 2021/22 was £3,174k. This was based on a budget allocation of £2,784k with an additional transfer through Annual Budget Revisions (ABR) of £390K. This comprised of £69K for RRT post, £270K for Caledonian and £51K for Restorative Justice(RJ). In 2021/22, the Grant in Aid funding was £3,002k against the budget allocation of £3,174k with the balance of £172K due to excess cash from 2020/21 that was used for 2021/22 budget expenditure.

The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of CJS and for the decisions on the level of resources allocated to the organisation. CJS expenditure in 2021/22 is as follows:

	2021-22 Expenditure	2020-21 Expenditure
	£000	£000
Staffing & operating costs	3,174	2,378
Depreciation and amortisation	2	5
Net operating costs	3,176	2,383

SIGNED:



Karyn McCluskey

Date: 6/12/2022

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 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

Date: 6/12/2022

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

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 and Remuneration 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.

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.

In terms of Procurement processes and award criteria, we continue to follow the Scottish Government's Procurement Journey, and in June 2022, have introduced a procurement policy and associated processes.

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 2021/22 and in doing so highlighted issues relating to Governance and Finance which had a reasonable assurance, with one outcome not implemented. There was one item not fully implemented regarding back up documentation for management accounts and one outcome was not implemented, the Purchase Order(PO) system. These will be fully implemented in 22/23.

Fraud, Corruption and Bribery Report

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

Whilst there has been no incident of fraud in 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.

SIGNED: Karyn McCluskey:

Date:



6/12/2022

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, Catherine Dyer, CBE, was appointed by Scottish Ministers in January 2022 for three years in accordance with the governing legislation.

The Chair is entitled to receive a fee of £326 (non-pensionable) for every day of not less than 7.5 hours (excluding meal breaks) devoted to performing their functions (as required or requested by Community Justice Scotland) on a pro rata basis. The Chair is expected to devote up to 4 days per month, to a maximum of 300 hours per year (40 days), equating to a maximum total fee of £13,040 per financial year, to the exercise of their functions.

Board Members are expected to be able to devote up to 20 days a year. They are entitled to receive from CJS a fee of £235 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 £4,700. The Chair and members are entitled to be reimbursed for reasonable travel expenses in accordance with SG Public Appointments pay and remuneration policy.

Our Board Members were remunerated for the following attendance fee and expenses payments for financial year 2021/22 (also subject to audit).

Board Member	2021/22 £'000	2020/21 £'000
*Pauline Aylesbury	0-5	0-5
Graham Bell	0-5	0-5
Linda Bendle	0-5	0-5
Adam Burley	0-5	0-5
**Linda de Caestecker	0-5	-
Catherine Dyer	0-5	-
Steve Kirkwood	0-5	0-5
Alec Spencer	0-5	0-5
***Glenys Watt	5-15	0-5

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

** Linda de Caestecker chose not to claim any fees or expenses for 2020/21, following her retirement as Director of Public Health NHS Glasgow in February 2022 she now claims a fee.

*** Glenys Watt was the acting Chair for most of this reporting year and the fee banding reflects this added responsibility.

Sheriff Kathrine Mackie, advisor to the Board is paid the same fee as a Board member, payments made for 2020/21 and 2021/22 were in the £0-5k pay scale.

Chief Executive and staff

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

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

Pay for CJS staff is determined 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 2021/22.

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 CJS.

There were no contractual termination payments in 2021/22.

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

Board members	All		Male		*Female	
	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Chair	1	1	0	1	1	0
Acting Chair	1	1	0	0	1	1
Board members	7	7	4	4	3	3
ARC Co-opted member	1	1	1	1	0	0
Board Advisor	1	1	0	0	1	1
Total Board Members	11	11	5	6	6	5

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

CJS Staff	All		Male		Female	
	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Chief Executive	1	1	0	0	1	1
Permanent Staff Total	37	31	9	10	28	21
Fixed Term Appointments	4	4	2	0	2	4
Secondees	0	0	0	0	0	0
Agency Staff	0	0	0	0	0	0
Total Staff	42	36	11	10	31	26

CJS Staff figures are based on number of employee's as at 31 March 2022.

Remuneration (subject to audit)

	Total Remuneration Year Ended 31 March 2022	Total Remuneration Year Ended 31 March 2021
Chief Executive		
Salary	£100,000-£105,000	£100,000-£105,000
Pension benefit	£39,000	£39,000
Total	£140,000-£145,000	£140,000-£145,000
Director of Operations		
Salary	£75,000-£80,000	£70,000-£75,000
Pension Benefit	£2,000	0
Total	£75,000-£80,000	£75,000-£80,000

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 2022	Year Ended 31 March 2021
25th Percentile remuneration	£36,129	N/A*
Median remuneration	£42,996	£42,194
75th Percentile remuneration	£49,861	N/A*
25th Percentile Ratio	2.84	N/A*
Median Pay Ratio	2.38	2.34
75th Percentile Ratio	2.06	N/A*
Remuneration range:	£20,000- £105,000	£20,000-£105,000
Highest pay banding	£100,000 - £105,000	£100,000 - £105,000

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

All figures are in relation to salary only, as no bonuses were payable in 2021/22.

The mid-point of the banding for the highest paid director's pay has increased by 0% from 2020/21 to 2021/2022.

The average pay of all staff excluding the highest paid director has increased by 2% from 2020/21 to 2021/22. This is considered to be in line with Scottish Government pay policy.

*The 2021/22 FReM introduced new reporting requirements for the Fair Pay disclosure. The requirement to report on 25th and 75th percentiles is new to 2021/22 and as such, prior year comparatives are not required to be reported. These will be reported from 2022/23 onwards.

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 2022 and related lump sum	Real increase in pension and related lump sum at age 67	CETV at 31 March 2022	CETV at 31 March 2021	Real Value of CETV increase over year
	£'000	£'000	£'000	£'000	£'000
Chief Executive	10-5	0-2.5	172	137	24
Director of Operations	0-5	0-2.5	30	0	22

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

	2021/2022	2020/2021	2019/2020
Average Working Days Lost per staff year	6.4 days	4.9 days	5.5 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 employed a consultant to project manage the Outcome Performance Improvement Framework(OPIF) implementation planning project. Scope of the project was to understand, from a range of perspectives, what needs to be in place to maximise the utility of the revised OPIF. The consultant delivered a final report with recommendations that are now being taken forward by partners including CJS. He also provided a peer review of the OPIF recommendations the cost of the consultancy was £24,000.

CJS entered into a transaction with a Data Consultant to provide a Tableau Platform to be used to visualise and analyse community services data at a cost of £15,695.

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 2022	Year to 31 March 2021
	£'000	£'000
Wages and salaries	1,739	1,383
Social security costs	196	144
Other pension costs	455	367
Agency costs	23	0
Board fees and expenses	30	44
Total administration staff costs	2,443	1,938

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 2022. (See staff resource section)

CJS had no exit packages in the year to 31 March 2022.

SIGNED:

Karyn McCluskey



Date: 6/12/2022

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 2021/22 accounts were at a cost of £14,740 (2020/21 £12,280) 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 no losses or made any special payments in this reporting year.

Remote Contingent Liabilities

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

SIGNED:



Karyn McCluskey

Date: 6/12/2022

ACCOUNTABLE OFFICER

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

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

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Community Justice Scotland for the year ended 31 March 2022 under the Community Justice Scotland Act 2016. The financial statements comprise the, the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Government Financial Reporting Manual (the 2021/22 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 2022 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 FReM; and
- have been prepared in accordance with the requirements of the Community Justice Scotland Act 2016 and directions made thereunder by the Scottish Ministers.

Basis for opinion

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 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.

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

Risks of material misstatement

We report in our separate Annual Audit Report 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 there is an intention to discontinue the body's operations.

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 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 in respect of irregularities explained in the audit of the financial statements section of our report, 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 Scotland Act 2016 and directions made thereunder by the Scottish Ministers.

Other information

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

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

Joanne Brown

Joanne Brown (for and on behalf of Grant Thornton UK LLP)
110 Queen Street
Glasgow
G1 3BX

Date: 6/12/2022

Financial Statements

Community Justice Scotland

Annual Accounts

Year ending 31 March 2022

14. STATEMENT OF COMPREHENSIVE NET EXPENDITURE

Statement of Comprehensive Net Expenditure for the year end 31 March 2022

	<i>Note</i>	Year to 31 March 2022 £'000	Year to 31 March 2021 £'000
ADMINISTRATIVE COSTS			
Staff costs	2	(2,443)	(1,938)
Other admin costs	3	(731)	(440)
Depreciation	5	(2)	(3)
Amortisation		(0)	(2)
NET OPERATING COST		(3,176)	(2,383)

15. STATEMENT OF FINANCIAL POSITION

Statement of Financial Position as at 31 March 2022

	<i>Note</i>	Year to 31 March 2022	Year to 31 March 2021
		£'000	£'000
NON-CURRENT ASSETS			
Property, plant and equipment	5	0	2
Total non-current assets		0	2
CURRENT ASSETS			
Trade and other receivables	6	5	13
Cash and cash equivalents	7	212	269
Total current assets		217	282
TOTAL ASSETS		217	284
CURRENT LIABILITIES			
Trade and other payables	8	(282)	(176)
Total current liabilities		(282)	(176)
NON-CURRENT LIABILITIES			
Total non-current liabilities		0	0
TOTAL LIABILITIES		(282)	108
NET ASSETS/(LIABILITIES)		(65)	108
TAXPAYERS EQUITY			
General Fund	SOCTE	(65)	108
TOTAL TAXPAYERS EQUITY		(65)	108

The annual accounts report the results of Community Justice Scotland for the year to 31 March 2022. 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

Chief Executive and Accountable Officer

6/12/2022

16. CASH FLOW STATEMENT

Cash Flow Statement for the year ended 31 March 2022

	<i>Notes</i>	Year to 31 March 2022 £'000	Year to 31 March 2021 £'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Net operating cost	SOCNE	(3,176)	(2,383)
Adjustments for non-cash transactions:			
* Depreciation	5	2	3
* Amortisation		0	2
* Notional costs	4	0	0
Movements in working capital:			
* Increase/Decrease in trade and other receivables	6	8	30
* Increase/Decrease in trade and other payables	8	107	18
Net cash outflow from operating activities		(3,059)	(2,330)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	5	0	0
Net cash flow from investing activities		0	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Funding	SOCTE	3,002	2,549
Net cash flow from financing activities		3,002	2,549

NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(57)	219
Cash and cash equivalents at beginning of period	7	269	50
Cash and cash equivalents at end of period	7	212	269
NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES		(57)	219

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 2021		108
*Net operating cost for the year	SOCNE	(3,176)
Net funding		3,002
Balance at 31 March 2022		(65)

*There is a rounding variance of £1k

Prior Year

	<i>Note</i>	General Fund £'000
Balance at 31 March 2020		(57)
Net operating Cost for year		(2,383)
Net funding		2,549
Balance at 31 March 2021		108

*There is a rounding variance of £1k

18. NOTES TO THE ACCOUNTS

Notes to the Accounts for the year ended 31 March 2022

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. There was IT spend in year, but as the individual items were below £1,000 our policy is, that we do not group.

(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 2021-22, 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 2022 have been brought into the account irrespective of when actual payments were received.

(j) Payables

All material amounts outstanding as at 31 March 2022 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 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 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 FRAB standards that are considered relevant to CJS 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 2022, when the distinction between finance and operating leases is removed and all leases become “on balance sheet”. The principles of this standard will be applied as per guidance from FRAB

For 21/22 it is not expected that IFRS 16 will have a material impact on the accounts for the office for CJS lease at Saughton House and this has been confirmed by SG. However, going forward the impact of IFRS 16 and the lease at Saughton House will need to be reviewed.

(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

(p) Foreign Currency Transaction

One transaction which was in foreign currency and was converted to UK Pounds on point of receipt using a suitable exchange rate.

2. Staff costs

Staff Costs:	Year to 31 March 2022	Year to 31 March 2021
	£'000	£'000
Wages and salaries	1,739	1,383
Social security costs	196	144
Other pension costs	455	367
Agency costs	23	0
Board fees and expenses	30	44
Total administration staff costs	2,443	1,938

3. Other operating costs

Other Operating Costs:	Year to 31 March 2022	Year to 31 March 2021
	£'000	£'000
Accommodation, including Rent, Rates	29	35
IT	33	15
Other Staff costs	23	18
Recruitment	7	4
Other Office costs	387	303
Other administration costs	252	65
Total	731	440

4. Notional costs

There were no notional costs

5. Property, plant and equipment

	Information Technology Hardware	Total
	£'000	£'000
Cost		
At 31 March 2021	2	2
Additions	0	0
Disposals	0	0
At 31 March 2022	2	2
Depreciation		
At 31 March 2021	2	2
Charge for year	0	0
Disposals	0	0
At 31 March 2022	2	2
NBV at 31 March 2022	0	0
Analysis of asset financing:		
Owned	0	0
Finance leased	0	0

NBV at 31 March 2022	0	0
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Prior Year

	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

6. Trade receivables and other current assets

	Year to 31 March 2022 £'000	Year to 31 March 2021 £'000
Amounts falling due within one year:		
Prepayments and accrued income	5	7
Other receivables	0	6
Total receivable within 1 year	5	13

Intra Government Receivables

There are no intra government receivables.

7. Cash and cash equivalents

	Year to 31 March 2022 £'000	Year to 31 March 2021 £'000
Balance at 31 March 2021	269	50
Net change in cash and cash equivalent balances	57	219
Balance at 31 March 2022	212	269
The following balances were held at 31 March:		
GBS account	212	269
Balance at 31 March 2022	212	269

8. Trade payables and other current liabilities

Intra Government Payables

	Year to 31 March 2022	Year to 31 March 2021
	£'000	£'000

Amounts falling due within one year:

Other payables	282	176
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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 to 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.

CJS entered into a transaction with Euan Gardner consultancy for £15,695. Euan Gardner is the son of a CJS employee and the CJS employee had no involvement in the awarding of the contract.

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 31 March 2022	Year to 31 March 2021
£'000	£'000

Buildings:

Not later than one year	18	19
Later than two years and not later than five years	0	0
Later than five years	0	0

Payments due under operating leases relate to the lease of premises. The lease terminated in 21/22 and has been rolled over on an annual basis in 22/23.

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 2022 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



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