



Annual Report and Accounts

2019- 2020

Community Justice Scotland
Ceartas Coimhearsnachd Alba

Annual Report and Accounts

2019-20

Laid before the Scottish Parliament by the Scottish Ministers
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2016 SG/2020/168

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1. FOREWORD

This, our third annual report and accounts, and my first as Chair, shows the progress we have made towards achieving the outcomes laid out in our Corporate Plan and our Business Plan. It shows how we are working with strategic partners and stakeholders and describes the impact of our activities. It also highlights actions we have begun which will require evaluation over a longer time frame as well as planned activities which are no longer proceeding.

As the National body for community justice we have a range of responsibilities and duties including to monitor and report on progress on the delivery of community justice across Scotland, to show leadership and to support our many partners in its development and growing effectiveness. However, it is only through all partners and stakeholders working together that community justice will be able to maximise its impact for individuals, their communities and the criminal justice system. This is especially important as the criminal justice system begins to recover following the initial impact of the Pandemic.

Community Justice Scotland (CJS) continues to develop and consolidate its position as a trusted source of expertise in community justice, delivering high quality evidence-based inputs into new and developing areas of policy and practice and engaging with stakeholders across the international, national and local community justice landscape.

We continue to work collaboratively with stakeholders and statutory partners to identify improvements and changes that can be made in the delivery of community justice, including developing capacity for alternatives to prosecutorial action. We also worked with local authorities and the Judicial Institute to improve the visibility and awareness among sentencers of locally available support services, to help bolster confidence in community-based measures and increase the use of these. This work will continue to be revised, updated, and evaluated for impact. We are grateful to all local authorities for providing this important information.

I would like to thank Board Members Gerry Bann and Gerry McClay whose appointment ended in February 2020 for their contribution over the last three years, and I welcome Pauline Aylesbury and Linda de Caestecker who were appointed to the Board for 3 years from March 2020.

Toward the end of this reporting year, CJS, like many other organisations across Scotland, was significantly affected by the COVID – pandemic. Our Business Continuity Plan was activated on the 16 March. Its aims were to protect the health and wellbeing of staff, while maintaining operational activity and effective governance throughout. I wish to pay tribute to our staff and partners in a range of organisations including in the Third sector for the huge efforts made to ensure that community justice and its many key services continued to operate during these very challenging circumstances.

Looking forward we will shortly publish our new Corporate Plan for 2020-23 following its approval by Scottish Ministers. We were grateful for the positive and supportive comments made by Partners on the draft plan about which we consulted earlier this year. Clearly the priorities, evidence and indicators set out in the Plan will be heavily impacted by the essential work to recover, renew and transform the criminal justice system. This programme is being coordinated by the Scottish Government Criminal Justice Board.



Lindsay Montgomery, CBE
Chair

Chief Executive's introduction

It is strange to take time to reflect on achievements from the past year, when the whole world seems to have pivoted on its axis to face a fresh set of almost unprecedented challenges. But it feels important, now more than ever, to learn from past experience, focus on what we do well and what we need to do now and next, to make Scotland the safest country in the world.

2019-20 saw Community Justice Scotland move from strength to strength in many ways. The second iteration of our 'Second Chancers' campaign painted a picture of collaborative and joined-up justice aimed at changing lives and making our country a better place for everyone. We helped progress the national policy agenda around community justice and prevention, working to push forward on key issues related to victims, disclosure of convictions, addiction, trauma and sentencing.

Our highly expert staff work with a range of experts and academics to increase knowledge and understanding of the shared community Justice landscape. This has enabled CJS to contribute proposals and submissions on a range of policy and legislative issues to Committees of the Scottish Parliament, the Scottish Government and other public bodies.

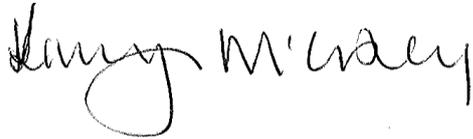
Our incredible training team worked with practitioners at every level, supporting the development and delivery of the best quality community justice services. Most of all, I am proud of my team at CJS and the way they have worked to deliver our projects and how they have engaged with people from academia; from strategic working groups and multi-sector partnerships, through to those expert by experience, whose value cannot be underestimated.

Across the sector we saw the positive influence of Community Justice Scotland during 2019/20. Staff represented CJS to deliver a community justice perspective at over 70 strategic, collaborative, national and local working groups, networks and taskforces, contributing to CJS's position as a valued source of expertise in community justice. CJS also delivered Smart Justice Workshops to college students, schools and professional educators around the country. CJS has worked in partnership with Social Work Scotland (SWS) to develop learning for paraprofessionals operating in the Unpaid Work environment. Work to assess the training needs for Community Justice Coordinators across the 32 local authority areas was also undertaken and although suspended due to COVID-19, this will be revisited when possible and appropriate in the future. In the year 2019/20, the Learning Development and Innovation (LDI) team delivered training to over 1300 delegates from every Scottish local authority (Justice Social Workers), Police Scotland, National Health Service, Scottish Prison Service, Scottish Government, Scottish Courts & Tribunals Service, Judicial Institute, as well as to non-statutory partners.

I am grateful for the platform afforded me by the various forums I have access to which enable me to reach out to people about topics close to my heart and core to the mission of CJS, and I relished the opportunities to speak to, encourage and support many thousands of people over the last year. The talent in and around Scotland is breath-taking, and I am endlessly encouraged and excited by the work going on in communities around this small country of ours. Now we are in a different world, and it seems unlikely any of us will be at a mass gathering any time soon, but I'll continue to work hard to reach as many people as possible whatever the platform and to persuade them of the potential for preventative interventions to deliver better outcomes for our nation.

What comes next is now our primary consideration. The pandemic has dragged some issues that, previously, were sometimes treated as 'nice to haves' into absolute priorities. No longer can digital exclusion, the intolerably high use of remand and the under use of electronic monitoring be allowed to continue. Ensuring our citizens have a home and services to address addiction and mental health, so that we all experience a sense of wellbeing, is paramount.

In our next chapter, we look forward to working with partners across sectors and communities local and national to address these challenges, drive the prevention of offending and so much more.

A handwritten signature in black ink, reading "Karyn McCluskey". The signature is written in a cursive style with a large, prominent loop at the end of the name.

Karyn McCluskey
CEO and Accountable Officer

HIGHLIGHTS 2019-20



INSPIRING THE BIG PICTURE

We contributed to **70+ community justice** strategic, collaborative, national and local working groups, networks and taskforces

Our Academic Advisory Group has **17+ members**. The group drives change by identifying improvements and challenges in our justice system.



SPARKING CURIOSITY

We delivered smart justice workshops to young people in schools, colleges and universities across Scotland



COMMUNICATING JUSTICE

1,000,000+ views of our Second Chancers: Our Scotland (part 2) campaign across print and digital. Social media content was seen almost **4,000,000 times**.

In total, the Second Chancers campaign has been viewed **more than 8,000,000 times**.

THE POWER OF PARTNERSHIPS

We partnered with City of Edinburgh Council and Academics to design, develop and deliver a pilot of **Restorative Justice (with Hate Crime) training**. The training aimed to equip participants with the skills to facilitate restorative justice conferences in Edinburgh specifically relating to Hate Crime, and was **delivered to 6 Social Workers and 4 Police Officers** from the CEC Preventions, Interventions and Partnerships Team.



38 Strategic Commissioning Framework consultation responses from partners plus input via four consultation events we held with 45 stakeholders; in all 28 of 30 CJPs had input.

BROADENING MINDS

We piloted two smart justice workshops at the "Big Ideas" conference attended by young people, young leaders, volunteers and youth workers. Following on from this, 4 workshops were delivered with young people from Muirhouse Youth Development group



We give expert evidence and detailed briefings to parliament, helping to shape laws and policies to be the best they can for everyone in our community. In 2019/20, we published **8+ evidence submissions and consultation responses**

2. PERFORMANCE REPORT

Performance Overview

2019/20 was Community Justice Scotland's (CJS') third year of operation and this overview provides a commentary on how CJS has exercised its functions and contributed toward improving the system for community justice in Scotland and advancing the outcomes detailed in 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 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.

2019/20 was the final year of activity guided by our Corporate Plan 2017/20. That Plan detailed four strategic objectives for CJS:

- to become a trusted source of expertise in community justice.
- to improve the understanding of community justice with stakeholders and in the wider community.
- to have tested and evaluated new approaches to community justice.
- to have worked collaboratively to identify improvements and changes that can be made in the delivery of community justice.

Our approach to delivering these objectives is to:

- **Promote:** We will champion justice by taking the lead role in delivering the National Strategy for Community Justice.
- **Support:** We will work with our partners and help drive change by identifying challenges and supporting improvements in the community justice system.
- **Lead:** We will act as a trusted source of expertise in community justice, providing leadership, learning and insight to support community justice partners to explore new thinking and promote best practice to prevent offending and reduce the number of future victims.
- **Prevent:** We will work with others to prevent offending and reduce further offending.

4. KEY ISSUES AND RISKS

The key issues and risks identified by the Board include:

- From March 2020 - Managing the effects of Covid –19 and the impact on CJS, collaborating with stakeholders on recovery from pandemic emergency conditions.
- Monitoring the performance of community justice partners.
- Reviewing Outcomes, Performance and Improvement Framework (OPIF).
- Establishing and consolidating our role in strategic commissioning within the sector.
- Improving the effectiveness of our engagement with partners and stakeholders.
- Providing direct support for improvement activity in local community planning partnership areas.
- Ensuring that our budget position is sufficient to support delivery of our statutory functions and our role within the sector.

Risk was 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.

5. GOING CONCERN

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

The overall budget is decided by Scottish Government each year. Grant in aid is drawn down from SG on a quarterly basis and is provided on the basis of need to meet our salary and operational cost.

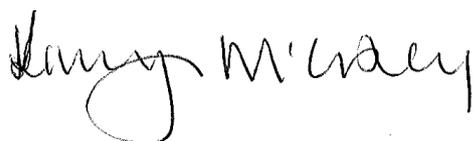
The budget is profiled across the operational year and expenditure is measured against the profile and reconciled against actual expenditure on a monthly basis. Expenditure and reconciliation reports are submitted to SG each month, and 'as asked' information is provided on an ongoing basis.

Budget performance is reviewed at each Senior Management Team (SMT) meeting and the CJS Board and Audit and Risk Committee (ARC) receive a report on budgetary issues at each meeting.

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. PERFORMANCE SUMMARY

Structure

CJS is a small organisation employing 31 staff. Since it was established in April 2017 staff numbers have grown progressively, achieving the current level in January 2020.

Governance and Accountability

On 31 March 2020, the Board which is responsible for the leadership, direction and governance of the organisation consisted of the Chair and 8 members. In addition, the Board has an advisor with a judicial background who attends meetings of the Board. In 2019/20 the Board met nine times, the Audit and Risk Committee three (meeting arranged for 19 March 2020 was postponed due to COVID-19 rescheduled to 8 April 2020 and held via teleconference) and the Human Resource and Remuneration Committee held two meetings.

Summary of Activity

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

In exercising our functions we focussed on achieving four outcomes detailed in the CJS Corporate Strategy 2017-20:

- 1. To become a trusted source of expertise in community justice**
- 2. To improve the understanding of community justice with stakeholders and in the wider community**
- 3. To have tested and evaluated new approaches to community justice**
- 4. To have worked collaboratively to identify improvements and changes that can be made in the delivery of community justice**

The Business Plan for 2019/20 (the third year of the corporate strategy) developed seven short-term outcomes, aligned with the corporate and national strategy outcomes, and set out 27 projects to be undertaken by CJS, contributing to the delivery of these seven outcomes.

Performance Summary

This section highlights the year's activity against CJS's four corporate outcomes 2017-20 and the seven short-term outcomes from the Business Plan 2019/20. Though projects were aligned to specific outcomes, in many cases their impact reached across multiple criteria.

1. To become a trusted source of expertise in community justice

- Community Justice Scotland will positively influence legislation, policy and practice

CJS has continued to develop its position as a trusted provider of expertise in community justice, delivering high quality evidence-based inputs into new and developing areas of policy and practice, and engaging with stakeholders across the national and local community justice landscape.

Throughout the year we provided 14 written submissions to Committees of the Scottish Parliament, the Scottish Government and other public bodies. CJS was also invited to provide verbal evidence to Parliamentary Committees on key legislative proposals throughout the year, such as the extension of the Presumption against Short Term Sentences (PASS) and the Disclosure Bill.

In 2019, in order to address an identified gap in the wider sector for community justice-specific policy discussions, CJS established the Community Justice Scotland Policy Forum. This group brings together a network of academics, third sector and public sector workers, researchers, and others with an interest in community justice policy, to share expertise and develop understanding of key policy developments.

In 2019/20, we contributed a community justice perspective to over 70 strategic, collaborative, national and local working groups, networks and taskforces. This included membership of the Justice Board and the Victim's Taskforce. As part of the latter, CJS and the Scottish Courts and Tribunal Service to co-lead the Victim's taskforce workstream dedicated to the development of a more trauma-aware and trauma-skilled justice workforce.

2. To improve the understanding of community justice with stakeholders and in the wider community

- There is more meaningful measurement and description of community justice activity
- The knowledge and understanding of community justice will increase

Outcomes, Performance & Improvement

The Community Justice (Scotland) Act 2016 created a legal duty for CJS to review the Community Justice Outcomes, Performance & Improvement Framework which sets out the criteria and method by which community justice outcomes can be evaluated and improvements identified, and make a recommendation about revisions to Scottish Ministers. In 2019/20, CJS considered the use of the OPI Framework, and the recommendation to commission a review was accepted by Government, with work set to begin in 2020-21.

Second chancers phase 2

The second phase of CJS's public marketing campaign 'Second Chancers' was launched in November 2019. The campaign paints a picture of collaborative and joined up justice aimed at changing lives, tackling underlying causes of crime and making our country safer for everyone. The physical exhibition has been hosted by organisations and institutions across Scotland including the Scottish Parliament, colleges and community centres. Over 1 million Print, Facebook, Twitter and online articles were viewed and related online articles were viewed over 172,000 times, almost 300% over target. Digital content was seen almost 4 million times.

Reviews of Community Justice reporting

Community Justice Scotland is required by the Community Justice (Scotland) Act 2016 (s27) to publish an annual report on performance in relation to community justice outcomes as set out in the National Strategy for Community Justice. The purpose of the report is to present the progress achieved by community justice partners towards meeting the national outcomes.

The final report of local area outcome activity 2018/19 is available on the CJS website at https://communityjustice.scot/reports_and_stats/community-justice-outcome-activity-across-scotland-annual-report-2018-19/. The report analyses available evidence and identifies a number of areas of improvement for consideration by community justice stakeholders;

- The report considers community justice planning arrangements across Scotland, where every Community Justice Partnership (CJP) in Scotland has placed the scrutiny of community justice under their local community planning arrangements. A key finding was that a lack of formal Community Justice Partnership (CJP) status necessitates a reliance on collective leadership and raises questions about the ability of these structures to deliver community justice outcomes in a strategic and sustainable way.
- The report finds that Community Justice Partnerships (CJPs) have begun their journey towards the delivery of person-centred outcomes through the creation of improved, multi-agency ways of working but that equity of opportunities to effect change remains a challenge and the experience of those going through the justice system is dictated by where people live in Scotland.
- The report demonstrates that the backdrop against which community justice services continue to operate remains challenging and the impact of often extreme adversity across Scotland's communities only serves to deepen the challenge they face.

In 2019/20, CJS also took forward a review of the format of the Community Payback Order Annual Report, again working with relevant stakeholders including the Scottish Government, SWS and third sector partners. The current report can be found at https://communityjustice.scot/reports_and_stats/community-payback-order-summary-of-local-authority-annual-reports-2018-19/

3. To have tested and evaluated new approaches to community justice

- Innovative and well-targeted training and support will enable practitioners to deliver more relevant and effective community justice services
- Innovative practice identified, demonstrated, evaluated and implemented

Learning Products and Smart content

In 2019/20, CJS delivered Smart Justice Workshops to 222 college students. The workshops looked at the national agenda for justice, focused on real stories of those affected by the justice system by integrating our Second Chancers campaign into delivery and explored community justice career pathways.

To further explore ways in which we could work with the college sector, we delivered our Smart Learning and Smart Justice day at the College Development Network, the sector's lead on innovation, Continuing Professional Development (CPD) opportunities and sharing best practice.

Our team also worked in partnership with Youth Scotland to identify young people who wanted to participate and collaborate with the development of a youth justice resource pack for youth work and school settings. Using exercises from the Smart Justice College Workshops, the Second Chancers campaign and others, we piloted two workshops at the "Big Ideas" conference for youth workers and introduced the concept of Smart Justice to the youth work sector.

CJS worked in partnership with Social Work Scotland (SWS) to develop learning for paraprofessionals operating in the Unpaid Work environment. We worked with Local Authority Practice Managers to develop a proposal to meet the needs of the workforce and service users, suggesting learning outcomes to cover core aspects of social work theory,

designed over nine modules. Following presentation to the SWS Justice Standing Committee, the content of this course was approved in May 2019, and plans to pilot the learning were subsequently explored.

Work to assess the training needs for Community Justice Coordinators across the 32 local areas was undertaken over the last year. It was identified that support in line with the requirements of CJS's new Strategic Needs & Strengths Assessment (SNSA) guidance would be most beneficial, and in early 2020 engagement with Co-ordinators commenced with workshops in local areas to enable prioritised learning outcomes to be identified with regard to specific techniques and skills required. In 2019/20 CJS provided 95 training events and 31 courses attended by over 1500 trainees, from 31 of Scotland's 32 local authority areas. Attendees included staff from 6 of our 9 statutory partners and 24 other agencies' including Women's Aid, Action for Children, Victim Support Scotland and SACRO.

Research

Across 2019/20 our research contributed evidence-based inputs to discussion on policy and practice. These included research relating to specific national and local community justice priorities; evaluation of innovative projects demonstrating community justice in action; and supporting local areas with advice and best practice in research matters.

Restorative Justice

Community Justice Scotland partnered with Scottish Government to produce the Restorative Justice Action Plan 2019 – 2023, launched in June 2019 as a map to progress greater restorative justice provision across Scotland by 2023.

CJS also worked with City of Edinburgh Council and academics to design, develop and deliver a pilot of Restorative Justice (with Hate Crime) training. The training aimed to equip participants with the skills to facilitate restorative justice conferences in Edinburgh specifically relating to Hate Crime, and was delivered to ten participants; six Social Workers and four Police Officers from the CEC Preventions, Interventions and Partnerships Team.

Employability

Primary research was commissioned to understand Scottish SMEs' knowledge and attitudes towards employing people with convictions. Using this insight and partnering with employers, CJS developed an ongoing business-to-business awareness campaign aimed at employers, and a stakeholder toolkit to support delivery and impact of the 'Smart Justice in Action' campaign launched in February 2020.

In November 2019, CJS delivered the second iteration of its pioneering employability project Tribal Home; a 12 day residential course for people aged 18+ who experienced barriers to finding work as a result of a criminal conviction. The programme was co-designed by CJS and the British Army, and balanced a combination of physical activity and therapeutic group work alongside practical, transferable job skills. The delivery of the programme involved a range of public and third sector stakeholders, including The Wise Group, Police Scotland VOW project, the Scottish Ambulance Service, Skills Development Scotland, representatives from the Department of Work and Pensions, Medics Against Violence and others.

The programme ended with a jobs fair delivered in partnership with The Wise Group and attended by national and local employers, who conducted interviews and made job offers.

4. To have worked collaboratively to identify improvements and changes that can be made in the delivery of community justice

- Strategic planning for service delivery with and within community justice partnerships will improve
- Consistently available alternatives to prosecutorial action.

Supporting Improvement – Strategic Needs & Strengths Assessment (SNSA), Diversion, Information Sharing

The Annual Report on Community Justice Outcomes identified a widely held need for support for local areas to produce robust and meaningful data and information to underpin their planning, measuring and reporting. To address this, CJS developed Strategic Needs & Strengths Assessment (SNSA) guidance which was distributed to all Community Justice Partnerships in February 2020.

In order to address a longstanding difficulty in the sharing of information between agencies to better coordinate planning and delivery of community justice services, including people moving between prison custody and community, CJS worked with SPS to develop Information Sharing Agreements for use by local authority and justice partner agencies.

CJS also led on the revision of the guidance on Diversion which was completed in March 2020. We also delivered training on diversion from prosecution for police officers across Scotland, including Dundee, Perth and Angus and the Lothians, and to Community Safety Officers at the Scottish Police College.

CJS responded to a call from community justice stakeholders to improve the visibility and awareness among sentencers of locally available provision of support services that could complement community-based sentences, to help bolster their confidence in community-based measures and increase uptake. Information was gathered from across Scotland, centralised, and made available to all members of the Judiciary through the Judicial Institute. This work will continue to be revised, updated and evaluated for impact, with a view to extending the use of this valuable dataset.

Strategic Commissioning

'Smart and Social Justice: A Framework for Action' was completed in March 2020, after comprehensive partner engagement and is now published on the CJS website. This Framework aims to support partners to have the most effective and efficient impact on the following national priorities, commissioning involves finding out what people need from services and, within available resource, meeting them in the best possible way. Effective delivery will enable community justice partners to deliver across a range of national policy priorities to improve outcomes. It will support improvements to quality and standards in provision. CJS has continued to work with Scottish Government to develop its potential involvement in the future commissioning of national community justice services where these are required. As the sector faces unparalleled change and a shifting landscape, this discussion will continue in order to take account of new and developing understanding of local and national priorities.

Other Activities

2019/20 saw CJS complete several projects which are integral to the function of the organisation and discharging our duties in line with best business practice.

Corporate Plan 2020-23

Our second Corporate Plan covering the period 2020-2023 sets the strategic aims for the organisation over the coming years. This important piece of work was developed throughout 2019/20 through evidence-gathering, analysis and discussion with our Board and key partners.

Governance, Accountability and Finance

In 2019/20, a key change was made to our approach to the management of risk. The organisation adopted a new risk template and implemented the processes recommended by Scottish Government to develop a register consistent with the organisation's purposes and its risk environment.

2019/20 also saw the recruitment of a Head of Finance and the development and refinement of finance processes.

In addition the organisation started a project to review our governance arrangements. This project is being led by the Chair and the Chief Executive. It is expected to be completed in the later part of 2020.

What we didn't do

Some projects set out in the 2019/20 Business Plan did not come to fruition. In each case this was the result of evidence-based decisions taken so that resource was best utilised to greatest impact, and each produced valuable insights into appropriate next steps and future development. These included;

- Employability Strategy
- Smart Justice Manifesto
- CJS Hub

The work relating to the Smart Justice Manifesto and the Hub will be taken forward in 2020/21.

Challenges, Opportunities and next steps

Covid-19

In the face of the developing situation relating to COVID-19 CJS provided early advice to staff, partners and stakeholders, focusing on safety advice and maintaining operational effectiveness.

On 16 March 2020 our Business Continuity Plan was implemented and an Incident Management Team (IMT) convened to meet daily to manage the COVID-19 related issues that were having an impact on staff and the organisation. Within a week the government lockdown was applied and CJS moved to the whole workforce working from home.

Meetings of the Board and its subcommittees were scheduled to be held remotely and more frequently.

CJS was able to maintain both its capacity and capability to undertake its statutory functions, and deliver the commitments detailed in its Business Plan for 2019/20.

Performance Analysis

7. HOW WE MEASURE PERFORMANCE

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

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

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

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

8. SUSTAINABILITY REPORTING

CJS is committed to reducing its carbon footprint. Listed below are some of the initiatives that we took to achieve this:

- CJS is based in an office that is part of the wider Scottish Government estate. As such CJS adhered to the Scottish Government Environmental Policy, buildings, waste and sustainable places strategy.
- To reduce our carbon footprint, CJS seeks when consistent with operational requirements and wherever possible, to use public transport when travelling for business. It is noted that in some instances using public transport will not be possible due to time constraints and distance/location of meeting.
- CJS arranging meetings in locations where the fewest people have to travel to attend, thus reducing our carbon footprint and utilising public transport where applicable.
- CJS uses video conferencing and Skype to meet with stakeholders.

Complaints

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

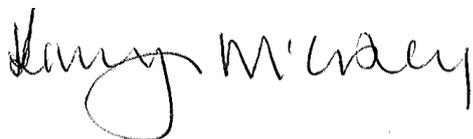
Data Breaches

There were no data breaches recorded.

Freedom of Information

During the period 1 April 2019 to 31 March 2020 Community Justice Scotland received 1 request for information under the Freedom of Information (Scotland) Act 2002 (FOISA). The response was provided within the statutory 20 working days. There were no requests rejected and we did not refuse to provide any information requested.

Signed:



Karyn McCluskey
Accountable Officer

Date: 30 September 2020

Accountability Report

9. DIRECTORS REPORT

CJS Structure

The governing legislation sets a maximum number of 8 members for the CJS Board which includes the Chair and 8 board members. There were several changes to the Board membership during the year.

- The Chair, Lindsay Montgomery, CBE who was appointed in May 2019
- Gerry Bann and Gerry McClay stood down on 29 February 2020
- Dr Linda de Caestecker and Ms Pauline Aylesbury were appointed to the Board as of 1 March 2020.
- Glenys Watt was Interim Chair from April 2018 to May 2019 and then Deputy Chair

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.

The CJS Board has been key to the process of developing and strengthening the organisation through oversight and scrutiny of its activity. In March 2020 the Board welcomed two new members who bring a wide range of skills and experience to further enhance the Board's ability to carry out its various functions.

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

Audit and Risk Committee

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

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

Committee Membership: Mr Gerry Bann (Chair), Mr Gerry McClay, Mr Graham Bell and Ms Glenys Watt (observer to March 2019), and Lindsay Montgomery (in attendance from August 2019). Mr Gerry Bann stepped down from the Board on 29 Feb 2020 and Mr Alec Spencer

was appointed as Chair of the ARC from March 2020. Mr Gerry McClay also stepped down from the Board on 29 Feb 2020 and Steven Kirkwood was appointed as a member of the ARC. To add further resilience to the ARC Graeme Hill, Director of Corporate Services and Accounts, Scottish Legal Aid Board, was co-opted onto the Committee in October 2019. Officials who attend are captured in the meeting minutes.

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

Human Resources and Remuneration Committee

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

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

Committee Membership: Ms Glenys Watt (Chair), Ms Linda Bendle and Mr Adam Burley. Officials who attend are captured in the meeting minutes.

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

The membership of the Board and its Committees and their attendance at meetings were:

Details	Board	Audit and Risk Committee	Human Resources and Remuneration Committee
Total Meetings	8	3	2
Ms Pauline Aylesbury (from 01/03/20)	-	-	-
Mr Gerry Bann (to 29/02/20)	6	3	-
Mr Graham Bell	8	3	-
Ms Linda Bendle	7	-	2
Dr Adam Burley	6	-	2
Dr Linda de Caestecker (from 01/03/20)	-	-	-
Dr Steven Kirkwood	7	-	-
Mr Gerry McClay (to 29/02/20)	8	3	-
Mr Lindsay Montgomery (Chair) (from 13/05/19)	7	2	-
Prof Alec Spencer	8	-	-
Ms Glenys Watt	8	2	2
Sheriff Kathrine Mackie ¹ (advisor to the Board)	6	-	-

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

During the latter part of the year the Board decided, in conjunction with the Accountable Officer to carry out a Review of Governance. The Review is led by the Chair and the Accountable Officer. Progress has been made in revising Terms of Reference for the Board and in reviewing those for the Committees of the Board. This work although delayed by the impact of the Covid-19 Pandemic will be completed in 2020-21.

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 2019-20, CJS paid all invoices not in dispute within 10 days (2018/19 – all invoices paid within 10 days).

Working with Communities

Working with communities is key and partnership working plays a significant part of what the agency does on a day-to-day basis. The underpinning relationships which support this are based on those values ingrained in the CJS ethos: fairness, respect, understanding, effective and, above all, integrity and compassion. An example of this is how CJS facilitated partnership working with HMP Edinburgh and Third Sector – a project that addresses the needs of people with trauma and addiction issues beginning in custody and linking people, on release, with recovery services in their own local community. Recently, one of our modern apprentices finished their tenure with CJS and through developing key partnerships and opportunities with a range of diverse communities, they go on to a University course with CJS's best wishes. There is no doubt that the COVID-19 pandemic could impact on many of the relationships we have with our partners, but due to the diligent use of a range of technologies those key partnerships remain not only intact, but even stronger than before.

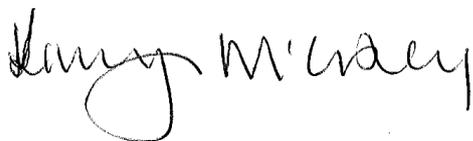
Funding

In 2019/20 the grant in aid funding drawdown in total was £2,295,000. The initial funding was £2,221,000 with additional monies received from the spring budget reviews; for the pension costs (£49,000), staff/finance/secretarial post (£26,000), and there was an additional £15,000 provided for Caledonian Programme Training relating to domestic abuse. This took funding to £2,311,000.

The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of the CJS and for the decisions on the level of resources allocated to the organisation. CJS spent £2,311,000 in 2019-20, as follows:

	2019-20
	£000
Staffing costs	1,770
Other operating costs	541
Total	2,311

Signed:



Karyn McCluskey
Accountable Officer

Date: 30 September 2020

10. STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

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

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

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

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

The Chief Executive is designated as the 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.

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. Scottish Government framework agreement with CJS was established in 2017. This describes the relationships between SG and CJS and the various reporting and authorization requirements on the body in relation to the Scottish Government. This framework is due to be reviewed in 2020/21. It requires that Scottish Ministers approve the CJS Corporate Plan and that the organisation delivers its functions effectively and efficiently within the aims, policies and priorities.

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

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

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

The Human Resources Committee reviews the employee governance arrangements.

Since the establishment of CJS in 2016 the organisation has developed and the Board and committees have had personnel changes. With the new Chair appointed in May 2019, new chair of Audit and Risk Committee appointed in March 2020 and Head of Finance appointed November 2019. It was agreed that the Chair and the Accountable Officer would lead a review of the organisations governance arrangements to ensure they are fit for purpose.

Risk Management

The Corporate Risk Register was updated in March 2020 to align the management of risk to the functions and operational priorities of CJS. The 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.

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

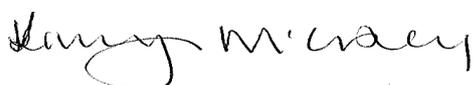
In 2019/20 Internal Audit issued a limited assurance. CJS has reviewed the recommendations made and implemented these and made significant changes to financial management and governance. The Board had already agreed to carry out a Governance Review in conjunction with the Accountable Officer to ensure that its governance arrangements meet the requirements of the Scottish Government guidance and reflect best practice.

Fraud Report

In this reporting year there was one incident of external fraudulent activity; one of the business procurement cards was compromised; a fraudulent payment was made totalling £1305.95, the Bank fraud team alerted CJS of the unusual activity on the card, the card was subsequently cancelled and a new one re-issued and money refunded to CJS.

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
Accountable Officer

Date: 30 September 2020

Remuneration Board Members and Staffing Report

Pay and conditions of service

Board Members

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

The Chair is entitled to receive a fee of £315 (non-pensionable) for every day of not less than 7.5 hours (excluding meal breaks) devoted to performing their functions (as required or requested by Community Justice Scotland) on a pro rata basis. The Chair is expected to devote up to 4 days per month, to a maximum of 300 hours per year, equating to a maximum total fee of £12,600 per financial year, to the exercise of his functions.

Four Board members were appointed for three years, commencing on 1 March 2017 and ending on 29 February 2020. Four Board members were appointed for three years, commencing in October 2018 and ending in September 2021. Two Board members stepped down on 29 February 2020 on completion of their first term - two Board members were re-appointed for a further 3 years to 1 March 2023. Two further members were appointed on 1 March 2020 to 28 February 2023. Members are expected to be able to devote up to 20 days a year. They are entitled to receive from CJS a fee of £226 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 £4,520. 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 2019-20.

Board Member	2018/19 £'000	2019/20 £'000
Pauline Aylesbury	-	-
Gerry Bann	0-5	0-5
Graham Bell	0-5	0-5
Linda Bendle	5-10	0-5
Adam Burley	0-5	0-5
Linda de Caestecker	-	-
Steve Kirkwood	0-5	0-5
Gerry McClay	0-5	0-5
Lindsay Montgomery	-	10-15
Alec Spencer	0-5	0-5
Glenys Watt	5-10	5-10

Sheriff Kathrine Mackie, advisor to the Board is remunerated on the same basis as a Board member, payments made for 2018/19 and 2019/20 were in the £0-5k pay scale.

Chief Executive and staff

The Chief Executive and Accountable Officer Karyn McCluskey was appointed on 1st

October 2016. The Chief Executive's base starting salary is in the salary range of £95,000 - £100,000 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 set through an analogue arrangement with the pay award for the Scottish Government Main Bargaining Unit, which is agreed within the parameters of the Scottish Government's Public Sector Pay Policy. In line with that policy, there was no performance or other form of bonus payment made in 2019-2020 (2018/19 none).

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

There were no contractual termination payments in 2019-20.

Board and Staff Resources

The breakdown of staff resources by gender is shown in the table below. Changes to Board membership were made at the end of February 2020.

Board members	All		Male		Female	
	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19
Chair	1	-	1	-	0	0
Acting Chair	1	1	-	-	1	1
Board members	9*	7	6	6	3	1
ARC Co-opted member	1**	0	1	0	0	0
Board Advisor	1	1	0	0	1	1
Total Board Members	13	9	8	6	5	3
* 2 members left on 29/2/20 and 2 members appointed 1/3/20						
**co-opted ARC member						

CJS Staff	All		Male		Female	
	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19
Chief Executive	1	1	-	-	1	1
Permanent Staff Total	27	22	9	8	18	14
Fixed Term Appointments	3	7	-	2	3	5
Secondees	-	-	-	-	-	-
Agency Staff	-	1	-	-	-	1
Total Staff	31	31	9	10	22	21

CJS Staff figures are based on number of employee's as at 31 March 2020.

Remuneration

	Total Remuneration Year Ended 31 March 2020	Total Remuneration Year Ended 31 March 2019
Chief Executive		
Salary	£94,100-£99,150	£92,500-£97,550
Pension benefit	£38,000	£37,000
Total	£132,100 - £142,150	£129,500-£139,500

No performance bonuses or benefits in kind were made.

Fair Pay (subject to audit)

	Year Ended 31 March 2020	Year Ended 31 March 2019
Median remuneration of all CJS staff, annualised	£38,507	£36,328
Pay multiple between mid-point of Highest paid member of staff banding and median total remuneration of all staff, annualised	2.50	2.61
Lowest pay banding:	£19,314 - £21,482	£18,392 - £20,732
Highest pay banding	£94,100 - £99,150	£92,500 - £97,550

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.

Pension Benefits	Total accrued pension at age 67 as at 31 March 2020 and related lump sum £'000	Real increase in pension and related lump sum at age 67 £'000	CETV at 31 March 2020 £'000	CETV at 31 March 2019 £'000	Real Value of CETV increase over year £'000
Chief Executive	5-10	0-2.5	101	69	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

	2019-20	2018-19	2017-18
Average Working Days Lost per staff year	5.5 days	3 days	0.5 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 did not incur any off payable transactions or consultancy spend in this year.

Equal opportunities and diversity

The 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

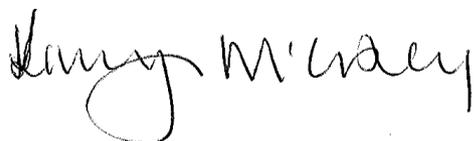
Staff Costs:	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Wages and salaries	1,286	1,071
Social security costs	148	117
Other pension costs	320	218
Agency costs	55	29
Board fees and expenses	39	33
Total administration staff costs	1,848	1,468

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 2020. (See staff resource section)

CJS had no exit packages in the year to 31 March 2020 (2018/19 none).

Signed:

A handwritten signature in black ink, appearing to read 'Karyn McCluskey'. The signature is written in a cursive style with a large loop at the end of the last name.

Karyn McCluskey

Accountable Officer

Date: 30 September 2020

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 2019-20 accounts were at a cost of £12,280 (2018/19 £12,092) and no additional payments were made to the auditor for non-audit work.

Political Expenditure

Community Justice Scotland made no political donations or incurred no political expenditure in the financial year.

Gifts and Charitable Donations

Community Justice Scotland made no gifts or charitable donations in the financial year.

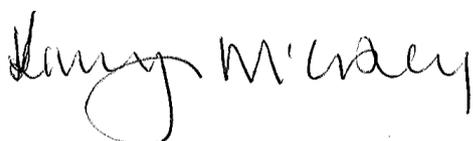
Losses and Special Payments

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

Remote Contingent Liabilities

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

Signed:



Karyn McCluskey

Chief Executive and Accountable Officer

Date: 30 September 2020

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

Report 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 2020 under the section 12 of the Community Justice (Scotland) Act 2016. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Cash Flow Statement, Statement of Taxpayers Equity, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2019/20 Government Financial Reporting Manual (the 2019/20 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the section 12 of 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 2020 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 FReM; and
- have been prepared in accordance with the requirements of the section 12 of the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Basis of 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 four 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

We have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting 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. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and our independent auditor's report. 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 matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements, our responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report 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. 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.

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the section 12 of the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

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 section 12 of 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 section 12 of 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 (for and on behalf of Grant Thornton UK LLP)
110 Queen Street
Glasgow
G1 3BX

Signed:



Date: 1 October 2020

Financial Statements

Community Justice Scotland

Annual Accounts

Year ending 31 March 2020

STATEMENT OF COMPREHENSIVE NET EXPENDITURE
For the year ended 31 March 2020

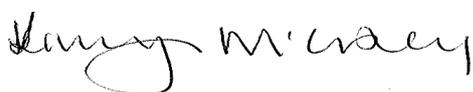
	<i>Note</i>	Year to 31 March 2020 £'000	Year to 31 March 2019 £'000
ADMINISTRATIVE COSTS			
Staff costs	2	(1,848)	(1,468)
Other admin costs	3	(547)	(778)
Notional cost	4	(0)	(3)
Depreciation	5a	(2)	0
Amortisation	5b	(2)	(2)
NET OPERATING COST		(2,399)	(2,251)

STATEMENT OF FINANCIAL POSITION
as at 31 March 2020

	<i>Note</i>	Year to 31 March 2020	Year to 31 March 2019
		£'000	£'000
NON-CURRENT ASSETS			
Property, plant and equipment	5a	6	1
Intangible assets	5b	2	4
Total non-current assets		8	5
CURRENT ASSETS			
Trade and other receivables	6	43	9
Cash and cash equivalents	7	50	158
Total current assets		93	167
TOTAL ASSETS		101	172
CURRENT LIABILITIES			
Trade and other payables	8	(155)	(229)
Total current liabilities		(155)	(229)
NON-CURRENT LIABILITIES			
Other Financial liabilities			0
Total non-current liabilities			0
TOTAL LIABILITIES		(155)	(229)
NET ASSETS/(LIABILITIES)		(54)	(57)
TAXPAYERS EQUITY			
General Fund	SOCTE	(54)	(57)
TOTAL TAXPAYERS EQUITY		(54)	(57)

The annual accounts report the results of Community Justice Scotland for the year to 31 March 2020. 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 opposite.

Signed:



Karyn McCluskey

Chief Executive and Accountable Officer

Date: 30 September 2020

CASH FLOW STATEMENT

for the year ended 31 March 2020

	<i>Notes</i>	Year to 31 March 2020	Year to 31 March 2019
		£'000	£'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Net operating cost	SOCNE	(2,399)	(2,251)
Adjustments for non-cash transactions:			
* Depreciation	5a	2	0
* Amortisation	5b	2	2
* Notional costs	4	0	3
Movements in working capital:			
* Increase/Decrease in trade and other receivables	6	43	(9)
* Increase/Decrease in trade and other payables	8	155	114
Net cash outflow from operating activities		(2,197)	(2,141)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	5a	6	0
Purchase of intangible assets	5b	0	0
Net cash flow from investing activities		6	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Funding	SOCTE	2,311	2,099
Net cash flow from financing activities		2,311	2,099
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(108)	(42)
Cash and cash equivalents at beginning of period	7	158	200
Cash and cash equivalents at end of period	7	50	158
NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES		(108)	(42)

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
for the year ended 31 March 2020

	<i>Note</i>	General Fund £'000
Balance at 31 March 2019		57
Late SG adjustment posted after accounts audited		23
Revised Balance at 31 March 2019		34
Non-cash charges – notional costs	4	0
Net operating cost for the year	SOCNE	(2,399)
Net funding		2,311
<i>Balance at 31 March 2020</i>		<i>(54)</i>

Prior Year

	<i>Note</i>	General Fund £'000
Balance at 31 March 2018		92
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(2,251)
Net funding		2,099
<i>Balance at 31 March 2019</i>		<i>(57)</i>

Notes to Accounts

For the year ended 31 March 2020

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. There has been no change in accounting policies for this financial year.

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

Depreciated historic cost

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

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

The capitalisation thresholds for the principal categories of assets is £5,000, with the exception of Information Technology assets, where the capitalisation threshold will be £1,000.

(c) Depreciation

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

Office Equipment	5 years
Information Technology Hardware	3 years

(d) Government grants

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

(e) Amortisation

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

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

IT Software	3 years
IT Websites	5 years

(f) Operating leases

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

(g) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2019-20, the CJS made no provisions.

(h) Value added tax

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 2020 have been brought into the account irrespective of when actual payments were received.

(j) Payables

All material amounts outstanding as at 31 March 2020 have been brought into account irrespective of when actual payments were made.

(k) Pensions

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

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

The funding arrangements are through defined contributions.

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

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

(l) Going concern

The Community Justice (Scotland) Act 2016 established the Community Justice Scotland (CJS). The act came in to 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) Financial Instruments

CJS does not hold any complex financial instruments. The only financial instruments included in the accounts are financial assets in the form of trade receivables and other current assets and financial liabilities in the form of trade payables and other current liabilities.

(N) Segmental Reporting

Financial reporting to senior decision makers is at an organisation wide level and therefore segmental reporting under IFRS 8 is not required.

(o) New Accounting Standards

A number of new accounting standards have been issued or amendments made to existing standards, but do not come into force until future accounting periods and therefore are not yet applied. All new standards issued and amendments made to existing standards are reviewed by Financial Reporting and Advisory Board (FRAB) for subsequent inclusion in the FReM in force for the year in which the changes become applicable. The standards that are considered relevant to Community Justice Scotland and the anticipated impact on the consolidated accounts are as follows:

IFRS 16 – Leases

The IFRS 16 Leases for bodies applying the financial reporting manual has been postponed in the public sector to 01 April 2021.

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

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

2. Staff costs

Staff Costs:	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Wages and salaries	1,286	1,071
Social security costs	148	117
Other pension costs	320	218
Agency costs	56	29
Board fees and expenses	39	33
Total administration staff costs	1,848	1,468

3. Other operating costs

Other Operating Costs:	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Accommodation, including Rent, Rates	37	40
IT	14	23
Other Staff costs	24	19
Recruitment	1	2
Other Office costs	272	255
Other admin costs	348	339
Admin costs not included above	-	175
Learning and Development costs	199	264
Total	547	778

4. Notional costs

Notional Costs:²	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Internal Accountancy Fees	0	3
Total	0	3

5 a. Property, plant and equipment

	Information Technology Hardware	Total
	£'000	£'000
Cost		
At 31 March 2019	1	1
Additions	6	6
Disposals	0	0
At 31 March 2020	7	7
Depreciation		
At 31 March 2019	0	0
Charge for year	2	2
Disposals	0	0
At 31 March 2020	2	2

² The notional cost is in relation to preparation of CJS accounts. The cost will not result in an outflow of cash either now or in future.

NBV at 31 March 2020	5	5
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Analysis of asset financing:

Owned	6	6
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Finance leased	0	0
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NBV at 31 March 2020	6	6
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Prior Year

	Information Technology Hardware	Total
	£'000	£'000

Cost

At 31 March 2018	1	1
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Additions	0	0
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Disposals	0	0
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At 31 March 2019	1	1
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Depreciation

At 31 March 2019	0	0
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Charge for year	0	0
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Disposals	0	0
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At 31 March 2018	0	0
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NBV at 31 March 2019	1	1
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Analysis of asset financing:

Owned	1	1
Finance leased	0	0
NBV at 31 March 2019	1	1

5 b. Intangible Assets

	IT Software (licences)	Total
	£'000	£'000
Cost		
At 31 March 2019	7	7
Additions	0	0
Disposals	0	0
At 31 March 2020	7	7
Amortisation		
At 31 March 2019	3	3
Charge for year	2	2
Disposals	0	0
At 31 March 2020	5	5

NBV at 31 March 2020	2	2
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**Analysis of asset
financing:**

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

	IT Software (licences)	Total
	£'000	£'000
Cost		
At 31 March 2018	7	7
Additions	0	0
Disposals	0	0
At 31 March 2019	7	7
Amortisation		
At 31 March 2018	1	1
Charge for year	2	2
Disposals	0	0
At 31 March 2019	3	3
NBV at 31 March 2019	4	4
Analysis of asset financing:		
Owned	4	4
Finance leased	0	0
NBV at 31 March 2019	4	4

6. Trade receivables and other current assets

	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Amounts falling due within one year:		
Prepayments and accrued income	43	9
Other receivables	0	0
Total receivable within 1 year	43	9

Intra Government Receivables

There are no intra government receivables.

7. Cash and cash equivalents

	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Balance at 31 March 2019	158	200
Net change in cash and cash equivalent balances	(108)	(42)
Balance at 31 March 2020	50	158

The following balances were held at 31 March:

GBS account	50	158
Balance at 31 March 2020	50	158

8. Trade payables and other current liabilities

	Year to 31 March 2020	Year to 31 March 2019
	£'000	£'000
Amounts falling due within one year:		
Trade payables	155	227
Other payables	0	2
Total due within one year	155	229

Intra Government Payables

There are no intra government payables.

9. Financial instruments

As the cash requirements of CJS are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with CJS expected purchase and usage requirements, and CJS is therefore exposed 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.

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 2020 £'000	Year to 31 march 2019 £'000
Buildings:		
Not later than one year	28	28
Later than two years and not later than five years	19	47
Later than five years	0	0

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

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 2020 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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