

Annual Report and Accounts

2022-2023

Community Justice Scotland

Ceartas Coimhearsnachd Alba

Annual Report and Accounts

2022-23

Laid before the Scottish Parliament by the Scottish Ministers under Section 11 (4) of the
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Any enquiries regarding this publication should be sent to us at:
Community Justice Scotland, Saughton House, Broomhouse Drive, Edinburgh,
EH11 3XD
E-mail: info@communityjustice.scot

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01 - Chair Foreword, Chief Executive's Introduction

Chair Foreword

This is Community Justice Scotland (CJS)'s sixth annual report and accounts, and it illustrates the continued growth and maturity of the organisation.

This year saw a gradual return to 'normal' operational conditions, with COVID receding from a pandemic to an endemic state, although of course not eliminated. And this enabled us as to more fully engage with partner agencies and stakeholders to drive improvement in the system of justice in Scotland.

The effect of our efforts is now being seen across the sector. A new [national strategy for community justice](#) was launched in June 2022, following the [Vision for Justice](#) which was published on 8 February 2022. CJS had significant input into the development of both documents and is now charged with ensuring effective operational delivery of both. We helped manage the transition from Renew, Recover and Transform (RRT) to the more focused Transformational Change Programme (TCP); one strand of which is exclusively dedicated to community justice themes (TCP2) and managing the justice system toward more use of community-based disposals.

Our approach to innovation was manifest in the continued improvement of the Caledonian system, which through the year made substantial progress in achieving re-accreditation through Scottish Advisory Panel on Offender Rehabilitation (SAPOR) and increased its capacity, establishing a firm base for future growth of the programme. We also undertook an important role in implementing the national Restorative Justice strategy, establishing a national team, and laying the foundations for Restorative Justice services in local authority areas. We also established a project to transition responsibility for commissioning voluntary throughcare and mentoring services from Scottish Government (SG) to CJS.

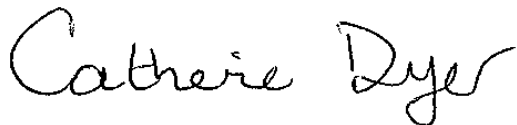
We fulfilled our statutory responsibility for reviewing the Outcome Performance Improvement Framework (OPIF) and making recommendations for change to Scottish Ministers and our partners and worked with Scottish Government to develop a new framework. The Community Justice Performance Framework (CJPF) which was launched on 1 April 2023 and at the same time we developed a supporting CJS improvement tool which will be implemented during 2023-24.

We are also required by Statute to monitor and report on performance in relation to community justice outcomes, identify areas for improvement and facilitate improvement activity. Last year we developed the Performance Monitoring for Improvement (PMI) programme, and this year we devised and implemented the Link improvement Liaison (LiL) which saw our improvement leads allocated to engage with all 30 Community Justice Partnerships in Scotland. LiL was evaluated positively and will now be 'business as usual' for the organisation, representing a further commitment to CJS' improvement function.

We increased the provision of training for the community justice workforce across Scotland in the year and established the basis for migrating training products and information resources to digital and online delivery.

This year we again provided important and influential responses to public consultations on public policy and potential legislation, including the National Care Service (NCS) and the Bail and Release from Custody (Scotland) Bill.

All of this demonstrates the fact that CJS has now become a significant and influential organisation within the justice system; trusted to deliver national change and innovation and laying the ground for delivery of the ambitions outlined in the Vision for Justice and achieving the outcomes detailed in the National Performance Framework.

A handwritten signature in black ink that reads "Catherine Dyer". The script is fluid and cursive, with the first name and last name clearly distinguishable.

Catherine Dyer, CBE
Chair
Community Justice Scotland

Chief Executive's Introduction

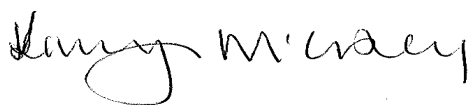
I am immensely proud of CJS' achievements in 2022/23 and encouraged by the clear signs that we are closer to a tipping point within the justice system where community justice is recognised as the main means of getting Scotland out of the 'rut' of mass incarceration that is threatening to become embedded.

Scotland imprisons more of its population than most European countries, imprisons the same individuals repeatedly and despite the presumption against short term sentences that should be being applied, imprisons individuals often for very short periods of time. Almost 30% of its burgeoning prison population is held in custody on remand; most of those people have not been convicted and therefore presumed innocent.

More rational approaches to this problem are clearly laid out in the Vision for Justice and the National Strategy for Community Justice, both of which were published in 2022. Both strategies clearly indicate that there needs to be a major pivot away from Scotland's reliance on mass incarceration; essentially attempting to solve the problem of offending behaviour by locking it up, to a new paradigm which accepts that the typical recourse for most people involved in offending will be to make restitution and undertake rehabilitation within their own communities.

We do however need the means to achieve that strategic pivot. I realise that in this period of economic strain for individuals and governments it may seem like the wrong time to be asking for investment in community justice. I however would ask, when is the right time to do so? The prisons are already operating beyond capacity, and that trend doesn't show any sign of slowing. The courts are struggling to cope with new cases and the COVID backlog. Police speak regularly to the challenge of meeting current and predicted demands and even the system of conveying accused persons and others in custody between police stations, courts and prisons is in a state of crisis. So, if not now, when?

The national network of community justice partnerships working with the leadership provided by CJS, if adequately resourced, is the best hope that this seemingly intractable problem can be solved. The traditional approaches have been tried but there is a growing realisation that they have been applied to the wrong problem; the offence and not the person who committed it. That person will typically be male, poor, may have suffered some form of trauma, is likely to be drug or alcohol addicted and have insecure or no home provision, have experienced periods of unemployment, have limited access to benefits and support, including health services, they are more likely to be ill – mentally or physically and crucially have been in prison before. Community justice services provide solutions to those issues and that's why investment in them going forward is absolutely crucial for the wellbeing of those individuals and this country.



Karyn McCluskey
Chief Executive
Community Justice Scotland

02 – Performance Report

Performance Overview

2022-2023 was Community Justice Scotland's (CJS) sixth year of operation. This overview provides a commentary on how CJS has exercised its functions, contributed towards improving the system for community justice in Scotland and advancing the National Strategy for Community Justice. In addition, it describes our operating environment and engagement with stakeholders and partners across the justice sector and illustrates how CJS has become a significant contributor to the collective effort to reduce offending and re-offending and make Scotland a safer country.

03 – Report on Community Justice Scotland's Functions

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

As an executive non-departmental public body (NDPB), Scottish Ministers set the strategic framework for the organisation within the terms of our governing legislation. We work with a range of statutory and non-statutory partners including Local Authorities, Police Scotland, Scottish Prison Service, Scottish Courts & Tribunals Service, Crown Office and Procurator Fiscal Service, Scottish Fire and Rescue Service, national agencies such as Skills Development Scotland, Health Boards, Health, and Social Care Integration Joint Boards, the third sector, academics, and communities.

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

The functions (purpose) of the organisation are set out in Section 4 of the 2016 Act and they are:

(a) to promote the national strategy.

(b) to monitor, promote and support improvement in, and keep the Scottish Ministers informed about, performance in the provision of community justice (and in particular, performance in relation to the achievement of the nationally determined outcomes),

- (c) to promote and support—
- (i) improvement in the quality and range of provision of community justice (and in particular, improvement in meeting the needs of persons mentioned in subsection 2),
 - (ii) making the best use of the facilities, people and other resources available to provide community justice,
- (d) to promote public awareness of benefits arising from—
- (i) persons who are convicted of offences being sentenced to community disposals rather than imprisonment or detention in penal institutions, and
 - (ii) managing and supporting persons falling within section 1(3), (6) or (7) with a view to them not offending in future or, if that is not realistic, reducing future offending by them.

Our general approach to delivering these functions was specified in the CJS Corporate Plan 2020-23 and it 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.

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

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

CJS' operating model is based upon delivery by teams of experts; aligned to the core functions of the organisation and its effective management. It's current teams are;

- People/HR,
- Improvement,
- Learning Development, Innovation and Caledonian,
- Communications,
- Business management.

CJS also has a specialist advisor, who leads the interface with Social Work Scotland (SWS) and other justice agencies such as His Majesty's Inspector Prisons for Scotland (HMIPS), Crown Office and Procurator Fiscals Service (COPFS) and Police Scotland. There are two additional areas of activity that Scottish Government has agreed CJS should lead on. Those are Commissioning of Voluntary Throughcare and Mentoring Services and Restorative Justice.

In total the organisation employs 45 (42.35 FTE) colleagues.

CJS is based in a Scottish Government (SG) office in Edinburgh and in addition to its accommodation, contracts SG to provide its, HR (including payroll) and IT.

Although it maintains a central office, the nature of CJS' role and its functions necessitates that staff are essentially peripatetic, available to engage and deliver effective services throughout Scotland. Consequently, the business model provides resources to support travel and accommodation and make available the resources, including IT, needed to facilitate delivery of its core functions.

In the period 2022/23, CJS had sought to deliver the outcomes and goals specified in its Corporate Plan 2020-23, they were;

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

These are aligned to the seven strategic outcomes specified in the National Strategy for Community Justice (<https://www.gov.scot/publications/national-strategy-community-justice-2/>) and support the National Performance Framework (NPF) aims and objectives.

Each year, CJS publishes a Business Plan, which details activity undertaken to deliver the Corporate Plan outcomes. The Business Plan for 2022/23 (<https://communityjustice.scot/corporate/>) specifies priority actions for that year and aligns them with our statutory functions. The reporting requirements that applied and indicator information to be gathered, analysed and reported to the Board, were specified in the Business Plan.

Performance was assessed by managers with their respective teams, discussed at Senior Management Team (SMT) and thereafter formally reported to the Board and Audit and Risk Committee (ARC) every quarter in detailed reports and cover papers produced for their consideration. In its Business Plan for 2022/23, CJS identified 12 areas of priority activity, with specific objectives. Of the 12;

- Five were achieved,
- Three made substantial progress,
- Two made partial progress and
- Two were discontinued (due to funding support not being available).

Overall, performance was in line with expectations, and delivered within budget. Where that was not the case, reasons or explanations provided to the CJS Board. These reports were also provided to CJS' Scottish Government Sponsor team and discussed at the regular meetings held during the year between the two parties.

In addition to the prioritised actions, CJS committed to in 2022/23, the Board also received performance reports in relation to its statutory duties and business as usual activities.

04 – Key issues and risk

Risk

The CJS Board oversaw and approved the approach to the management of corporate risk, bringing the processes (and format) of risk management in close alignment with the guidance and advice produced by Scottish Government. Operationally, risk continued to be managed by the Senior Management Team (SMT) under oversight of the CJS Board who are advised by the Audit and Risk Committee (ARC).

The Project Management Approach adopted by CJS requires that all operational activity is managed in the light of a detailed risk assessment, which project formally report on, and discuss risk at monthly meetings to inform ongoing activity and actions.

Corporate risks including any changes, are reviewed at each meeting of the SMT and at all meetings of the CJS Board and ARC. Risks on 31 March 2023, mainly related to CJS statutory functions and duties and threats (e.g., financial and cyber) to its ability to perform those functions or duties.

The CJS Board discussed its risk appetite during the year and revised all corporate risks on the register, re-scoring the residual risk level of each. The Board had low risk tolerance for any risk that threatened or undermined its ability to comply with duties specified in legislation and consequently residual risks scores (after mitigation) were extremely low and, mostly, were not reached during the year.

The Corporate Risk register maintained by the Board not only provides a record of the effectiveness of mitigation actions and changes in the risk environment. It also documents movement in the risk assessment/scores and the risks that were removed from the register when the residual risk reached its prescribed tolerance level.

Budget

Going forward, the adequacy of the CJS budget is a high-level risk to CJS' ability to adequately deliver its statutory and other functions. Demand in the sector, especially for training and support for improvement, is expected to increase at least over the medium term and both functions will have to be supported by investment. To date CJS has managed to meet these demands, and mitigate the risk, by prudent financial management and repurposing efficiencies (mainly vacancy management). Going forward this is unsustainable and mitigation will need to focus on developing a new, more efficient operating model and organisational structure.

Improvement

Supporting improvement is a key role for CJS. In parallel with the work to develop and new OPIF/CJPF, CJS undertook to develop an improvement tool that would assist local partnerships to produce improvement in the services they deliver and

report meaningfully on that improvement. This has a number of key dependencies including local capacity and the availability of meaningful, accessible data and information. This is a crucial step forward from ensuring that local partnerships respond to improvement recommendations made by CJS, to developing an improvement culture and system of work that will be crucial to the delivery of the national strategy outcomes.

As of 31 March 2023, the risks recorded on the Corporate Risk Register (CRR) were:

Risk	Description	Impact	Mitigation
Budget	If the CJS budget is not sufficient to address existing unfunded and capacity deficits, then CJS will be unable to deliver some of its statutory functions or achieve its objectives	High	Financial management and planning Discussions with SG sponsor team Spending review submissions Identify potential efficiencies Demonstrate effectiveness and efficiency through management processes
Digital	If CJS does not develop an effective digital strategy then its ability going forward to operate efficiently, effectively, and resiliently will be significantly compromised	High	Revise digital strategy and identify digital priorities for medium term planning Develop a digital investment plan
Improvement	If CJS does not develop and implement an effective system for monitoring achievement improvement recommendations, then it will fail to fully discharge its functions outlined in Sections 29 and 30 of the Community Justice Scotland Act 2016	Medium	Implement Improvement tool(s) Annual reporting
Monitoring and reporting	If CJS does not appropriately monitor and report to partners on their performance in delivering outcomes, then it will fail to comply with its duty under Section 26 of the Community Justice Scotland Act 2016	Medium	Work with SG to provide data and information to support on progress toward national outcomes Annual Report /Community Payback Order (CPO) Implement CJS improvement tool(s)

Risk	Description	Impact	Mitigation
Engagement	If CJS does not engage with partners and stakeholders, then we will fail to develop a shared understanding of community justice and will not provide the clarity of purpose and transparency that builds trust	Medium	Implement CJS Engagement Strategy Maintain active engagement with all stakeholders
Cyber	If CJS does not appropriately manage the risk of cyber-attack intrusion then its ability to operate or protect its people, assets and finances could be compromised	Medium	Security Policy SG guidance and training SG protective services
Outcomes Performance and Improvement Framework (OPIF) implementation	If the OPIF currently being developed is not effectively implemented, then CJS will be unable to discharge its statutory duty to support improvement	Medium	Jointly establish and agree and approach with SG and stakeholders Engage with and monitor the progress of implementation
Corporate website	If the CJS corporate website is not upgraded, it will no longer be fully compliant with UK Gov digital accessibility standards. CJS will have failed to operate in compliance with best advice and will have failed to communicate and inform effectively	Low	CJS will carry out an external audit FY 2022-23 Procure external provider to build a revised website in 2023-24
Staff support	If CJS does not fully support its staff team, then organisational delivery will be adversely impacted	Low	People Strategy Health and Safety Policy Counselling and Support Services

05 – 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 SG on an annual basis and is provided to ensure that CJS can meet its statutory obligations. The budget for 2022/23 was £3.606m.

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
Chief Executive and Accountable Officer

23 October 2023

06 – Performance Summary

Structure

Since CJS was established in April 2017 staff numbers have grown, achieving the current level (as at 31 March 2023) of 45 (42.35FTE) staff. See [our team](#) on the website.

Governance and Accountability

On 31 March 2023, the CJS Board which is responsible for the leadership, direction and governance of the organisation consisted of the Chair and eight members. In addition, the Board had an advisor with a judicial background who attended meetings of the Board and a co-opted member with a finance background who attended the Audit and Risk Committee (ARC). In 2022/23 the Board met seven times, the ARC met five times, the Human Resource and Remuneration Committee (HRRC) met three times and the Community Justice Advisory Committee (CJAC) met once.

CJS reported quarterly to the Board on its performance against the priority actions set out in the Business Plan for 2022/23 (<https://communityjustice.scot/corporate/>). Performance reports were framed around and consistent with the indicators specified in the business plan.

PERFORMANCE ANALYSIS

Identifying trends in the performance information before 2022 was complicated by the abnormal operating environment caused by pandemic lockdown conditions. This made establishing baseline information difficult and tracking trends across a meaningful timescale more difficult. Pre COVID plans differed substantially from the 2020-23 Corporate Plan and its component business plans, which to an extent tracked changing operational conditions throughout the pandemic – further complicating the identification of trends.

That said, clear trends did emerge during the year which will to a large extent influence future planning and delivery.

It was clear from the point that the new National Strategy for Community Justice was published that there would be a renewed impetus for an increase in activity to support promotion and delivery of the strategy. This will require a whole-organisation effort strategy, with contributions from Communications, the Learning Development Innovation and Caledonian (LDIC) team and the improvement leads.

This effort was and is being, led by the Chief Executive, who in addition to delivering a regular column in a national newspaper, exploited her attendance at strategic groups within or associated with the Justice, Health and Third Sectors, to promote the strategy.

CJS plays a central role within the programme of planned activity within the Delivery Plan for the new national strategy, leading on elements of the plan and playing a significant contributory role in others. It also has a leading role in the delivery of Transformation Change Programme 2 (TCP 2), which will manage the transition from custody to community, and these roles will be a defining feature of our work for the foreseeable future.

Our performance information and reporting in the year, demonstrated a large and growing appetite within the sector for our training and development programmes. Without exception these programmes were highly evaluated, and this was factored in further increasing demand.

COVID backlogs are impacting on future demand. The move from custody to community (signalled by strategic policy documents such as the Vision for Justice) will require the provision of more training and development by CJS and its sector partners as the agencies adjust to an anticipated increase in demand for community justice services.

The training that CJS delivers mainly supports professional practice within Justice Social Work, the police and other justice agencies. We also provide training to paraprofessionals, third sector staff and local community justice partnerships.

CJS provides to the sector a large portfolio of training and development products – perhaps too large for our tight resources to sustain in the longer term. Consequently, we have established a strategic training group, the membership of which includes for the first time, Scottish Government, as well as senior representatives from Justice Social Work, the Risk Management Authority (RMA) and Children and Young People's Centre for Justice (CYCJ). The aims of this group include prioritising training demand within the sector and increasing collaboration among training providers to meet the scale of the prioritised demand. More collaboration will be required if the quantum of the resources for training available to these individual agencies does not grow and further efficiencies must be found.

Using digital technology to provide training increased during COVID lockdown conditions and it is now firmly established as an efficient and effective means of delivering that service. CJS will therefore provide a larger proportion of its training by digital means as it returns to normal operations and demand grows. CJS will procure a new digital platform in 2023/24 and has already agreed to extend access to that platform with other agencies including RMA and CYCJ.

We enhanced our engagement with local partnerships during the year mainly by delivering on our stated intention to assign a dedicated Improvement Lead to all

of the 30 Community Justice Partnerships (CJPs) in Scotland. This resulted in enhanced communication with CJPs, enriched our understanding of the local perspective and provided opportunities to directly support improvement activity and performance reporting. The pilot for this was positively evaluated and has become a business-as-usual activity for CJS going forward. CJS is committed to increasing the resource for Improvement activity and is currently planning to generate cashable efficiencies from within its budget to fund that intention.

CJS can no longer fund to any significant degree research activity related to the justice/community justice sector (as it did in previous year) and did not do so during 2022/23. This potentially threatened our mission to promote innovation. During the year, we pivoted to the collation, curation and dissemination of information, including research, and making this information more generally available and accessible and adding value to it by enhancing its utility for key, influential groups such as Sheriffs and Defence Agents. Future financial planning will have to identify resources to support this activity.

These trends and assessment of future needs will have to be delivered against a medium-term outlook for funding that indicates that severe constraints will apply to CJS. We have therefore initiated a programme to generate efficiencies within future grant settlements, which we anticipate will be broadly in line with our current level of funding. We intend to identify and exploit collaboration opportunities; particularly in relation to the back-office elements of our budget such as Finance, HR, administration and accommodation. This will involve developing shared services in these areas, most likely with other public bodies of our size or within our sector.

As referred to above, CJS is currently leading the project relating to the future commissioning of voluntary throughcare and mentoring services. This project will continue through 2023/24 and conclude in 2024/25. CJS will at that point play a major role in commissioning and monitoring the delivery of those services. The full implication of CJS's post-project role (from 1 April 2025) has still to be fully worked out but is likely to be significant and will be articulated in future business plans.

Some projects set out in the 2022/23 Business Plan did not come to fruition. These included the development of a digital strategy and expansion of the Caledonian domestic abuse system programme. Our intention was to appoint a dedicated member of staff to develop and plan implementation of a digital strategy. We were, however, unable to attract a suitable applicant and later in the year, faced with budget pressures, we were unable to make progress. We have again identified this as an issue that will have to be addressed in 2023 -24.

The previous Programme for Government (PfG) identified further expansion of the Caledonian system as a priority and as a result plans were prepared to increase the capacity for the central team, which is based within CJS, to facilitate that expansion. During the year CJS was informed that if an expansion of Caledonian was required additional funding would not be available to support it this year. There was funding

to increase the Caledonian team by one member, to support the delivery of training in the current 19 Local Authorities using the Caledonian system.

Financial Performance

The budget approved by the Scottish Government for CJS in 2022/23 was £3,606k (£3,174k in 2021/22). The financial outturn is summarised in the table below. The total resource outturn is £3,494k and is within budget by £112k (3%).

The increase in resource expenditure in 2022/23 compared to 2021/22 is the result of increased activity in the areas of Restorative Justice, Commissioning and Caledonian System training delivery combined with the impact of the annual staff pay award.

Capital expenditure of £22k for which budget had not been requested was incurred during 2022/23. This was due to the application of the new IFRS 16 accounting standard, which resulted in a portion of CJS's office lease costs being treated as capital rather than revenue expenditure as had previously been the case.

	2022/23 Budget £000s	2022/23 Actual £000s	Variance £000s	2021/22 Actual £000s
Staff Costs	2,919	2,829	-90	2,443
Other Operating Costs (excluding depreciation)	687	657	-30	731
Depreciation	0	8	8	2
Total Resource	3,606	3,494	-112	3,176
Capital	0	22	22	0
Total Outturn	3,606	3,516	-90	3,176

The following summarises our performance in 2022-23:

Statutory function 1: Promote the National Strategy for community justice.

Priority Activity	Indicators	Delivery and progress																												
1.1 We will actively promote the Scottish Government’s new National Strategy for Community Justice (due to be published in June 2022)	<p>Level of activity promoting the new national strategy, including;</p> <p>No. of promotion events held or attended by CJS.</p> <p>No. of communications issued by or on behalf of CJS, to include website content, social media, press and traditional media.</p> <p>No. of related CJP’s and statutory partners visits and meetings.</p>	<p>Achieved</p> <p>Creation of a dedicated section on our learning hub, media (coverage in The Scotsman and Holyrood Magazine) and blog(s) see here.</p> <p>The CJ National Strategy was promoted at the Chief Executive’s meeting with statutory strategic partners on 15 December 2022</p> <p>The national strategy forms part of the standard CJS slide set prepared for engagement with partners.</p> <p>Our Social Media presence, which we used to promote the strategy, grew by 26% during the year.</p> <p>We increased our Capturing Community Justice photograph bank by over 800 images and those images, and our framing toolkit were viewed over 200,000 times in the year.</p> <p>We participated in 124 formal engagement visits/events with CJP’s during the year.</p> <table><tr><td>Area</td><td>Engagements</td><td>Area</td><td>Engagements</td></tr><tr><td>Aberdeen city</td><td>3</td><td>Highland</td><td>5</td></tr><tr><td>Aberdeenshire</td><td>3</td><td>Inverclyde</td><td>4</td></tr><tr><td>Angus</td><td>3</td><td>Midlothian</td><td>6</td></tr><tr><td>Argyll and Bute</td><td>2</td><td>Moray</td><td>2</td></tr><tr><td>Ayrshire</td><td>5</td><td>North Lanarkshire</td><td>3</td></tr><tr><td>Clackmannanshire</td><td>3</td><td>Orkney</td><td>4</td></tr></table>	Area	Engagements	Area	Engagements	Aberdeen city	3	Highland	5	Aberdeenshire	3	Inverclyde	4	Angus	3	Midlothian	6	Argyll and Bute	2	Moray	2	Ayrshire	5	North Lanarkshire	3	Clackmannanshire	3	Orkney	4
Area	Engagements	Area	Engagements																											
Aberdeen city	3	Highland	5																											
Aberdeenshire	3	Inverclyde	4																											
Angus	3	Midlothian	6																											
Argyll and Bute	2	Moray	2																											
Ayrshire	5	North Lanarkshire	3																											
Clackmannanshire	3	Orkney	4																											

Priority Activity	Indicators	Delivery and progress			
		Dumfries and Galloway	3	Perth and Kinross	5
		Dundee	5	Renfrewshire	4
		East Dunbartonshire	7	Scottish Borders	3
		East Lothian	4	Shetland	7
		East Renfrewshire	4	South Lanarkshire	3
		Edinburgh	2	Stirling	5
		Falkirk	5	West Dunbartonshire	4
		Fife	8	West Lothian	2
		Glasgow	7	Western Isles	3
		TOTAL 124			

Statutory function 2: Promote public awareness of the benefits of community disposals for individuals who have been convicted of offending, through the management and support offered to them within the community to stop further offending, rather than imposing custodial sentences.

Priority Activity	Indicators	Delivery progress
2.1 We will pilot a local engagement approach to support Community Justice Partnerships (CJPs) to drive improvement across the community justice landscape.	<p>2.1 All CJPs will have a named CJS liaison.</p> <p>No. and frequency of engagement with CJPs, including attendance at CJP meetings.</p> <p>Promotion of materials across 32 Local Authority areas in conjunction with key partners (meetings etc, information sessions)</p>	<p>Achieved</p> <p>Link Improvement Lead (LIL) Pilot Project concluded and evaluation complete. This pilot will now be embedded as business as usual under the new corporate plan and all CJPs will have a named CJS liaison.</p> <p>LIL meetings by Local Authority Area</p>
2.2 We will work with our justice partners and stakeholders across Scotland to improve the visibility of community justice and ensure it is positioned as an important part of the local and national justice landscape, providing our expert advice to a range of external stakeholders in Scotland's justice sector.	<p>2.2 Host three CJP Chairs events this year</p> <p>Promotion of materials across 32 Local Authority areas in conjunction with key partners (meetings etc, information sessions)</p> <p>Increase followers on TikTok and Instagram.</p>	<p>Achieved</p> <p>We held four briefing sessions in the year attended by all CJP Chairs</p> <p>We provided communications advice to 27 local authorities.</p> <p>The #LifeChangingSentence out-of-home poster campaign took place in March 2023. There were 293 community poster sites in Glasgow, Edinburgh, Dundee and Perth.</p> <p>Digital adverts on Instagram and TikTok had more than five million views and achieved growth in Followers by 7.8% and 46.5% respectively.</p> <p>All Community Justice Coordinators to help us promote the annual Community Payback Order report (published 31 March 2023). A local press</p>

Priority Activity	Indicators	Delivery progress
	<p>Increased engagement on TikTok and Instagram</p> <p>Increased mention of CJS in national and local media</p> <p>More proactive calls from media to request interviews/comments/reflections.</p>	<p>release highlighting individual and positive stories, linked back to the national report, was created for each area.</p> <p>Follower growth in TikTok was 46.5% and Instagram was 1.7%</p> <p>Number of media mention and content placement - 61</p> <p>Our Chief Executive provides a fortnightly column on community justice issues each week in the Scotsman newspaper.</p>
<p>2.3 We will further develop our online learning hub; enhancing its accessibility and relevance to stakeholders, justice professionals and the public. A library of resources, aimed at stakeholders, which develops understanding in a range of topics from communications to restorative justice – and supports the delivery of projects both nationally and locally.</p>	<p>2.3 Expansion of content (by topic and pages) Increase in access and visits to learning hub, including length of time on site and examples of practical use of resources (e.g., communications tools).</p>	<p>Partial progress</p> <p>See: https://communityjustice.scot/learning-hub/</p> <p>By the end of the year over 1000 people had used the online learning hub.</p> <p>The most popular sections are 'what is community justice': https://communityjustice.scot/learning-hub/what-is-community-justice/ and the training calendar https://communityjustice.scot/learning-hub/events-calendar/</p> <p>The development of the Hub was incorporated into the project to refresh and increase the accessibility of the CJS website. This avoided a piecemeal approach to improvement of the web. The initial work on this project, which will involve a significant investment by CJS, commenced in Q4 and the project will be delivered during 2023/24</p>

Statutory function 3: Promote and support improvement in the quality and range of provision of community justice particularly in meeting the needs of individuals who have a history of offending behaviour, and making the best use of the facilities, people and other resources available to provide community justice.

Priority Activity	Indicators	Delivery Progress
3.1 We will begin plans to expand access to the Caledonian system to all local authority areas in Scotland, in support of the programme for government commitment.	<p>3.1 No. of contacts and communications with potential local authority partners.</p> <p>No. of positive responses and notes of interest in relation to system expansion.</p> <p>No. of engagement events with local authorities and key stakeholders (SWS, SCTS, COPFS, COSLA etc)</p> <p>No. and type of support provided by CJS to recruitment of Caledonian System staff by local authorities</p>	<p>Discontinued</p> <p>The expansion of the Caledonian domestic abuse system was not commissioned and funded by Scottish Government in 2022/23.</p> <p>The central Caledonian team, based within CJS did receive an uplift in resourcing to provide training and support for the existing 19 local authorities that use the Caledonian system. Consequently, the indicators stated in the plan – under priority 3.1 – were not relevant to that year’s activity.</p> <p>The Caledonian Team did however agree to provide support to West Dunbartonshire Council about its ambition to self-fund the implementation of the Caledonian system during 2023/24.</p>
3.2 We will provide, three additional local authority areas with relevant training and support enabling them to begin taking Caledonian Orders from courts later next year.	3.2 Training events held and Positive evaluations of Training of staff on full suite of Caledonian training (Local authority 1-3	<p>Discontinued</p> <p>See above.</p> <p>In general terms; In the year 2012-22 798 workers were trained in the delivery of the Caledonian system (incl. men’s workers, women’s workers, children’s workers and Operational managers)</p>

Priority Activity	Indicators	Delivery Progress
		In addition, the Caledonian team hosted 18 international delegates on a 3-day study visit. The visit was well received.
3.3 We will lead the national Restorative Justice (RJ) roll out programme with the aim of developing (in partnership with key stakeholders and local areas) a consistent, high-quality and evidence-based provision of restorative justice across Scotland by 2023. As outlined by the National RJ Action Plan 2019 - 2023.	3.3 No. of stakeholder, consultation and engagement events	<p>Substantial progress</p> <p>SG have identified RJ as a workstream under the 'trauma-informed and person-centred' Transformational Change Programme 1 (TCP1). This will form a key part of the delivery plan for this TCP and the Vision for Justice in Scotland.</p> <p>A stakeholder communication survey was completed in the Lothian and Borders test project area and the report indicates how communication and awareness should be developed for and with stakeholders.</p> <p>The RJ National Team produced a research project plan and completed workshops between January and March 2023 with people who have experienced harm and justice professionals.</p> <p>The Head of RJ visited Prague to speak on victim-centred RJ development in Scotland. The presentation was well received and CJS are recognised as leading in innovation within this space.</p> <p>Partnership meetings took place with Emily Test, Women's Aid, Rape Crisis and Shakti Women's Aid to discuss RJ and seek collaboration in development. These were positive and resulted in offers to support the ongoing risk framework development, engagement with those who experience harm.</p> <p>A member of the Learning, Development, Innovation and Caledonian (LDIC) team has been appointed to the Training Committee of the European Forum for Restorative Justice.</p> <p>LDIC and Midlothian Community Justice and Safety Partnership conducted research in HMP Edinburgh with men who have convictions for sexual offences to explore their views on RJ. This research has now been published.</p>

Priority Activity	Indicators	Delivery Progress
<p>3.4 We will co-design and co-develop a new strategic approach to commissioning voluntary throughcare and mentoring services to support the delivery of national outcomes with statutory partners, third sector and service users.</p>	<p>3.4 Progress meeting Project Plan milestones</p>	<p>Substantial progress</p> <p>The following summarises the progress of the project which is detailed further in Project Management Reports and reports to the CJS Board.</p> <p>A project launch event was hosted online in May 2022, led by CJS, supported by SG and facilitated by IRISS. 96 people attended the event from across Scotland which included partners such as Scottish Prison Service (SPS), Social Work Scotland (SWS), Justice Social Work (JSW), Community Justice Partnerships (CJPs), Police Scotland, Scottish Courts and Tribunals Service (SCTS), Criminal Justice Voluntary Sector Forum (CJVSF) and the wider 3rd sector.</p> <p>Prior to the launch event in May 2022, 4 pre-launch engagement sessions took place between CJS and key stakeholders. Those sessions were attended by existing PSP's (New Routes, Shine, Action for Children and the partners that exists within each arrangement), Community Justice Voluntary Sector Forum (CJVSF) with some of their members, Social Work Scotland (SWS) and Scottish Prison Service (SPS).</p> <p>Following the launch event, a series of roundtable stakeholder consultation events took place across Scotland. Each session was hosted by CJS, supported by SG and facilitated by Institute for Research and Innovation in Social Services (IRISS).</p> <p>The Highlands and Islands event was scheduled to take place in Inverness however due to low sign-up numbers, 13 attendees joined online.</p> <p>14 attendees joined us for the Dundee session.</p> <p>24 attendees joined us for the Glasgow session.</p> <p>30 attendees joined us for the Edinburgh session.</p> <p>29 attendees who were unable to attend in-person, joined a final online session.</p> <p>Two project governance groups were established, the project steering committee (PSC) and the project management committee (PMC). All key</p>

Priority Activity	Indicators	Delivery Progress
		<p>organisations involved in the review and project process approvals are represented on the groups.</p> <p>CJS commissioned a research phase of the project. 14 in-community lived experience interviews and 32 in-prison lived experience interviews were conducted. Ahead of the fieldwork starting, the commissioning team visited the four nominated prisons identified to carry out the fieldwork to promote the research work and encourage individuals to sign up and participate in the interviews.</p> <p>CJS also developed a professional stakeholders survey. The survey went live in November 2022, closed in January 2023 and received over 200 responses from partners and key stakeholders.</p> <p>The following research activities are ongoing and have almost reached conclusion:</p> <p>Service mapping exercise, process mapping exercise, demographic analysis, light-touch review of current PSP services, families research focus groups, literature review, demographics/needs analysis, horizon scan/scenario planning exercise, review evidence for national vs local models of commissioning and service delivery</p> <p>Stakeholder engagement will continue throughout 2022/2023.</p>
3.5 We will develop and improve our information resources relating to community justice in order to support informed decision making and improvement.	<p>3.5 CJS Engagement with sources, information providers.</p> <p>No. of updates to CJS information resource (Tableau based)</p> <p>No. of information resource users</p>	<p>Partial progress</p> <p>This information was refreshed in Q4 of 2022/23</p> <p>Going forward CJS may not have the resource to regularly update this valuable information and will have to discuss with partners if this a sustainable undertaking.</p>

Priority Activity	Indicators	Delivery Progress
	<p>Evidence of use of information resources (Tableau data/metrics)</p> <p>Awareness raising and training on using data events</p>	

Statutory function 4: Monitor, promote and support improvement in, and keep the Scottish Ministers informed about, performance in the provision of community justice (and in particular, performance in relation to the achievement of the nationally determined outcomes)

Priority Activity	Indicators	Delivery Progress
4.1 We will introduce a system for supporting local partners as they deliver community justice services, consistent with aims specified in the new national strategy and the outcomes detailed in the new Outcomes Performance Improvement Framework (OPIF).	<p>4.1 Progress reports to board.</p> <p>No. Improvement issues identified and reported to the board.</p> <p>No. Improvement advice provided to local partnerships.</p> <p>No. Improvement requirements communicated to local partnerships.</p> <p>Response to improvement advice and requirements</p>	<p>Achieved</p> <p>This work was aligned to the new Community Justice Performance Framework (CJPF) (link) published by the SG on 31 March 2023.</p> <p>CJS as part of this work developed an Improvement Tool (link) to support local areas to identify supporting local evidence to enable them to meet their statutory planning and reporting functions in relation to the national outcomes of the CJ Strategy. This tool emerged from the consultation and engagement activity undertaken as part of the OPIF Revision Project.</p> <p>The Board received an update on the development of CJPF and the Improvement tool at each of its meetings.</p> <p>CJS issued no improvement requirements to local partnerships during the year.</p>

Priority Activity	Indicators	Delivery Progress
4.2 We will finalise OPIF revision recommendations to Scottish Government that align to the new National Community Justice Strategy.	4.2 Positive stakeholder engagement in and response to OPIF revision proposals	<p>Achieved</p> <p>Specific consultation engagement activities took place with Community Justice Partnerships (CJP) and statutory partners as part of the OPIF Revision Project which concluded in September 2022 and also the Link Improvement Lead (LIL) Pilot referenced at 2.1 above.</p> <p>Further engagement took place during March 2023 with the CJP's on the CJS Improvement Tool.</p> <p>CJS also engaged with the Care Inspectorate on the development of their Self-Evaluation Framework for CJP's, to ensure alignment with the Improvement Tool.</p> <p>CJS is committed to promoting the framework and supporting its implementation.</p>
4.2 We will develop and deliver OPIF Implementation Plan with key stakeholders.		<p>Substantial progress</p> <p>OPIF Recommendation submitted by CJS to SG on 29 September 2022. Following SG publication of the new Community Justice Performance Framework (CJPF) on 31 March 2023, work to support implementation will be undertaken jointly during 2023/24 and our earlier OPIF Implementation Project Plan will be revised to take account of the new CJPF.</p> <p>New statutory guidance awaited from SG and the Care Inspectorate with revised timeframes.</p>

07 – 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 met fortnightly.

In our Corporate Plan we align our strategic objectives to measure against the national outcomes which are laid out in the community justice strategy and each year we publish in the business plan the specific actions we will undertake; detailing the indicators we will use to measure progress.

The CJS Board provides oversight, support, and challenges in relation to performance. It also receives and considers reports on the activity of the organisation's priority activities. This includes financial management reports and risk management. The ARC and the HRRC have particular areas of responsibility on which they report to, and advise, the Board.

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

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

08 – Sustainability Reporting

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

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

Complaints

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

Data Breaches

There were no data breaches recorded.

Freedom of information

During the period 1 April 2022 to 31 March 2023 CJS received eight information requests under the Freedom of Information (Scotland) Act 2002 (FOISA). All were responded to within the statutory timeline.



Karyn McCluskey
Chief Executive and Accountable Officer
23 October 2023

ACCOUNTABILITY REPORT

Corporate Governance Report

09 – Director's Report

Community Justice Scotland Structure

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

The CJS Board members register of interests are available on the CJS website, individual members statements can be found in the ['our team'](#) section on the website. Potential conflicts of interest are declared at all meetings and no conflicts arose during the year.

To assist in its work, the Board has established three Committees.

Audit and Risk Committee (ARC)

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

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

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

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

Human Resources and Remuneration Committee (HRRC)

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

- Annual pay remit for Chief Executive, Karyn McCluskey 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, Dr Adam Burley and Ms Catherine Dyer. The Committee met three times during the year.

Community Justice Advisory Committee (CJAC)

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

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

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

The Committee sets out to:

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

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

The membership of the Board and its Committees for the period 1 April 2022 to 31 March 2023 and their attendance at meetings were:

Details	Board	Audit and Risk Committee (ARC)	Human Resources and Remuneration Committee (HRRC)	Community Justice Advisory Committee (CJAC)
Total Meetings	7	5	3	1
Ms Catherine Dyer (Chair)	7	4 (observer)	3 (observer)	1
Ms Pauline Aylesbury	7	-	-	-
Mr Graham Bell	7	3	-	-
Ms Linda Bendle	7	-	3	-
Dr Adam Burley	5	-	3	-
Dr Linda de Caestecker	7	-	-	1
Mr Graeme Hill (co-opted member to ARC)	-	5	-	-
Dr Steven Kirkwood	6	4	-	-
Prof Alec Spencer	7	5	-	1
Ms Glenys Watt	7	-	3	1
Sheriff Kathrine Mackie ¹ (Advisor to the Board)	6	-	-	1

Auditors

The *Public Finance and Accountability (Scotland) Act 2000* places responsibility on the Auditor General for Scotland to determine who should undertake the audit of CJS. For the financial years 2016-17 to 2021-22, the Auditor General 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. From 2023 Audit Scotland took over as External Auditors for CJS. Scottish Government Internal Audit Directorate provides an internal audit service for CJS.

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

Disclosure of Relevant Audit Information

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

Personal Data Related Incidents

There were no data security incidents during the year.

Managing financial transactions and payment suppliers

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

Working with Communities

With the relaxation of COVID restrictions during the year, CJS was able to return to more 'normal' working with communities. The most evident example was the implementation of the Link Improvement Lead (LIL) system of engagement with Community Justice Partnerships (CJPs) and during the year we attended or participated in over 100 local meetings.

In relation to joint working, we were able to hold community-based events and sessions relating to the development of our OPIF recommendations, focus groups on relation to the commissioning of throughcare services and the pilot of Restorative Justice services. These provided invaluable insights that enhanced the outputs from these projects and will in time help improve the provision of community justice services in Scotland.

This year, for the first time, we commissioned a stakeholder survey, carried out on our behalf by a third-party organisation. Analysis of the findings provided insight into how CJS is perceived across communities and stakeholder groups, but also what types of engagement and interaction works best – and less well – with them. We will use this to improve our future approach to working with communities.

Funding

The budget allocation for 2022/23 was £3.606m. This was based on an initial budget allocation of £2.929m with additional transfers through Annual Budget Revisions (ABR) of £0.638m and Spring Budget Revisions (SBR) of £0.039m. The ABR transfer comprised of £0.075m for RRT, £0.315m for Caledonian, £0.152m for Restorative Justice (RJ), and £0.096m for Commissioning. The SBR transfer comprised of an additional £0.044m for Caledonian against a reduction of £0.005m depreciation budget. In 2022/23, the Grant in Aid funding drawn down was £3.554m against the budget allocation of £3.606m.

The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of CJS and for the decisions on the level of resources allocated to the organisation. CJS expenditure in 2022/23 is as follows:

	2022-23 Expenditure	2021-22 Expenditure
	£000	£000
Staffing & operating costs	3,486	3,174
Depreciation and amortisation	8	2
Net operating costs	3,494	3,176

10 – Statement of Accountable Officer’s Responsibilities

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

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

In preparing the accounts, the Accountable Officer is required to comply with the Financial Reporting Manual (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. The Scottish Government framework agreement with CJS was established in 2017. This describes the relationships between SG and CJS and the various reporting and authorisation requirements on the body in relation to the Scottish Government. Review of the framework continued through 2022/23. 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. Details of the operation of the Board can be found in the Directors Report.

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

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

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

Risk Management

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

Best Value

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

System of Internal Control

The system of internal control is based on an on-going process designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively, and economically. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the 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. The systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

In 2021/22, issues relating to finance policies, management and reporting were identified. A number of improvements have been made in this area including revised processes, regular reconciliations and improved monitoring and reporting arrangements. CJS continues to review and develop its financial processes and procedures.

During this reporting year the Head of Finance was absent for an extended period. Measures taken during the year included the appointment of a Finance Officer and involvement of senior management personnel in the review and signing off finance processes and employing the services of external accountancy provider. This provided resilience for the finance function and governance in the organisation.

In terms of Procurement processes and award criteria, we continue to follow the Scottish Government's Procurement Journey, and have introduced associated processes.

The system of risk management is laid out in the CJS risk management strategy and is appropriate to the organisation and its purposes. CJS Internal audit has issued a reasonable level of assurance for 2022/23 and in doing so highlighted issues relating to our Communications function which was audited during the year and in relation to Finance and Budgeting that were audited in 2021/22, with a follow up advisory review scheduled for 2023/24.

There were no data security incidents during the year.

Fraud, Corruption and Bribery Report

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

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

Assurance

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

12 – Remuneration and Staff Report

All information disclosed in the tables on pages 40, 43, 44, the staff costs on page 45 and the remuneration table on page 42 in this Remuneration Report have been audited by Audit Scotland. The other sections of the Remuneration Report were reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Pay and Conditions of service

Board Members

The members of CJS are appointed by Scottish Ministers through the Public Appointments system.

The Chair is entitled to receive a fee of £328 (non-pensionable) for every day of not less than 7.5 hours (excluding meal breaks) devoted to performing their functions (as required or requested by Community Justice Scotland) on a pro rata basis. The Chair is expected to devote up to 4 days per month, to a maximum of 300 hours per year (40 days), equating to a maximum total fee of £13,120 per financial year, to the exercise of her functions.

Board Members are expected to be able to devote up to 20 days a year. They are entitled to receive from CJS a fee of £237 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 £4,740. 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 2022/23.

Board Member	2022/23 £'000	2021/22 £'000
*Ms Pauline Aylesbury	0-5	0-5
Mr Graham Bell	0-5	0-5
Ms Linda Bendle	0-5	0-5
Dr Adam Burley	0-5	0-5
Dr Linda de Caestecker	0-5	0-5
Ms Catherine Dyer	10-15	0-5
Dr Steve Kirkwood	0-5	0-5
Prof Alec Spencer	0-5	0-5
Ms Glenys Watt	0-5	10-15

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

Sheriff Kathrine Mackie, advisor to the Board is remunerated on the same basis as a Board member, payments made for 2021/22 and 2022/23 were in the £0-5k pay scale. Mr Graeme Hill, co-opted member to the ARC is remunerated on the same basis as a Board member, payments made for 2021/22 and 2022/23 were in the £0-5k pay scale.

Chief Executive and Staff

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

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

Pay for CJS staff is determined by the Scottish Government as CJS is part of the main bargaining unit. In line with the Scottish Government's Public Sector Pay Policy, there was no performance or other form of bonus payment made in 2022/23.

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

There were no contractual termination payments in 2022/23.

Board and staff resources

The breakdown of Board and staff resources by gender is shown in the tables below (not subject to audit).	All		Male		*Female	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Board members						
Chair	1	1	0	0	1	1
Acting Chair	1	1	-	-	1	1
Board members	7	7	4	4	3	3
ARC Co-opted member	1	1	1	1	0	0
Board Advisor	1	1	0	0	1	1
Total Board Members	11	11	5	5	6	6

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

CJS Staff	All		Male		Female	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Chief Executive	1	1	0	-	1	1
Permanent Staff Total	38	37	13	9	25	28
Fixed Term Appointments	6	4	2	2	4	2
Seconded	0	-	0	-	0	-
Agency Staff	0	-	0	-	0	-
Total Staff	45	42	15	11	30	31

CJS Staff figures are based on number of employees as of 31 March 2023.

Remuneration

	Total Remuneration Year Ended 31 March 2023	Total Remuneration Year Ended 31 March 2022
Chief Executive		
Salary	£100,000-£105,000	£100,000-£105,000
Pension benefit	£40,000	£39,000
Total	£140,000-£145,000	£140,000 - £145,000
Director of Operations		
Salary	£75,000-£80,000	£75,000-£80,000,
Pension Benefit	£31,000	* £0
Total	£105,000-£110,000	£75,000-£80,000

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

* The prior year report showed a value of £2,000, which was a misstatement.

Fair Pay

	Year Ended 31 March 2023	Year Ended 31 March 2022
25th Percentile remuneration	£41,642	£36,129
Median remuneration	£44,888	£42,996
75th Percentile remuneration	£49,860	£49,861
25th Percentile Ratio	2.46:1	2.84:1
Median Pay Ratio	2.28:1	2.38:1
75th Percentile Ratio	2.06:1	2.06:1
Remuneration range:	£25,000-£105,000	£20,000-£105,000
Highest pay banding	£100,000-£105,000	£100,000 - £105,000

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

All figures are in relation to salary only, as no bonuses were payable in 2022/23.

The mid-point of the banding for the highest paid director's pay has increased by 0% from 2021/22 to 2022/2023. The average pay of all staff excluding the highest paid director has increased by 3.67% from 2021/22 to 2022/23.

The 25th percentile and median pay ratios show a reduction in 2022/23 compared to 2021/22. This is due to an overall increase in the pay of CJS employees compared to the highest paid Director. This is consistent with Scottish Government pay policy.

Pension Entitlement

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The pension figures shown relate to the benefits that the individual has accrued 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.

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

Real Increase

Pension Benefits	Total accrued pension at age 67 as at 31 March 2023 and related lump sum	Real increase in pension and related lump sum at age 67	CETV at 31 March 2023	CETV at 31 March 2022	Real Value of CETV increase over year
	£'000	£'000	£'000	£'000	£'000
Chief Executive	15-20	0-2.5	215	172	26
Director of Operations	0-5	0-2.5	30	* 0	24

* The prior year report showed a value of £30,000, which was a misstatement.

Pensions

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

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

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

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

Pension Liabilities

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(j).

Sickness absence

	2022/2023	2021/2022	2020/2021
Average Working Days Lost per staff year	3.9 days	6.4 days	4.9 days

Sickness absence is measured in Average Working Days Lost per Staff Year (AWDL) over a 12-month rolling period. Average working days lost (AWDL): sum of scaled sick days divided by total staff years.

Expenditure on Consultancy and Off Payroll Matters

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

Equal opportunities and diversity

CJS is fully committed to equality and inclusion in the workplace and across our operation.

CJS has a range of policies in place to ensure equality matters are given priority. These policies include Values Framework, People Strategy, EDI Policy, Resourcing Policy and how we conduct our Integrated Assessments.

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

Staff costs

Staff Costs:	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Wages and salaries	2,001	1,739
Social security costs	231	196
Other pension costs	548	455
Agency costs	0	23
Board fees and expenses	49	30
Total administration staff costs	2,829	2,443

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 not provide an accurate reflection. Instead, we are reporting the number of staff working at CJS on 31 March 2023. (See staff resource section)

CJS had no exit packages in the year to 31 March 2023.

13 – 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 2022/23 accounts were at a cost of £16,960 (2021/22 £20,128) and have been agreed by the Audit and Risk Committee. The prior year figure of £20,128 included an additional £5,000 fee due to issues identified during the 2021/22 audit. No additional payments were made to the auditor for non-audit work.

Political Expenditure

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

Gifts and Charitable Donations

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

Losses and special Payments

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

Remote Contingent Liabilities

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



Karyn McCluskey
Chief Executive and Accountable Officer
23 October 2023

14 – Independent auditor's report

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

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Community Justice Scotland for the year ended 31 March 2023 under the Community Justice (Scotland) Act 2016. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement, the Statement of Changes in Taxpayers' Equity and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2023 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 FReM; and
- have been prepared in accordance with the requirements of the Community Justice (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Basis for opinion

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

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the

body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

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

Reporting on other requirements

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

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

Other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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



Christopher Gardner
Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT
23 October 2023

Community Justice Scotland

Annual Accounts

Year ending

31 March 2023

15 – Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure for the year end 31 March 2023

ADMINISTRATIVE COSTS	Note	Year to 31 March 2023	Year to 31 March 2022
		£'000	£'000
Staff costs	2	(2,829)	(2,443)
Other admin costs	3	(657)	(731)
Depreciation	4	(8)	(2)
NET OPERATING COST		(3,494)	(3,176)

16 – Statement of Financial Position

Statement of Financial Position as at 31 March 2023

NON-CURRENT ASSETS	Note	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Property, plant, and equipment	4	14	0
Total non-current assets		14	0
CURRENT ASSETS			
Trade and other receivables	5	28	5
Cash and cash equivalents	6	231	212
Total current assets		259	217
TOTAL ASSETS		273	217
CURRENT LIABILITIES			
Trade and other payables	7	(273)	(282)
Total current liabilities		(273)	(282)
NON-CURRENT LIABILITIES			
IFRS 16 Lease Liabilities	8	(5)	0
Total non-current liabilities		(5)	0
TOTAL LIABILITIES		(278)	(282)
NET ASSETS/(LIABILITIES)		(5)	(65)
TAXPAYER'S EQUITY			
GENERAL FUND SOCTE		(5)	(65)
TOTAL TAXPAYER'S EQUITY		(5)	(65)

The annual accounts report the results of Community Justice Scotland for the year to 31 March 2023. They have been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with section 12 of the Community Justice (Scotland) Act 2016. The Accountable Officer authorises these financial statements for issue on the date noted below.



Karyn McCluskey
Chief Executive and Accountable Officer
23 October 2023

17 – Cash Flow Statement

Cash Flow Statement for the year ended 31 March 2023

CASH FLOWS FROM OPERATING ACTIVITIES	Note	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Net operating cost	SOCNE	(3,494)	(3,176)
Adjustments for non-cash transactions:			
*Depreciation	4	8	2
*Amortisation		0	0
*Notional costs		0	0
Movements in working capital:			
* (Increase)/Decrease in trade and other receivables	5	(23)	8
* Increase/(Decrease) in trade and other payables	7 & 8	(4)	107
NET CASH OUTFLOW FROM OPERATING ACTIVITIES		(3,513)	(3,059)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant, and equipment	4	(22)	0
NET CASH FLOW FROM INVESTING ACTIVITIES		(22)	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Funding	SOCTE	3,554	3,002
NET CASH FLOW FROM FINANCING ACTIVITIES		3,554	3,002
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		19	(57)
Cash and cash equivalents at beginning of period	6	212	269
Cash and cash equivalents at end of period	6	231	212
NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES	6	19	(57)

18 – Statement of Changes in Taxpayer’s Equity

Statement of Changes in Taxpayer’s Equity for the year ended 31 March 2023

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

Prior Year

	Note	General Fund £'000
Balance at 31 March 2021		108
*Net operating cost for the year	<i>SOCNE</i>	*(3,176)
Net funding		3,002
Balance at 31 March 2022		(65)

* There is a rounding variance of £1k

19 – Notes to the Accounts

Notes to the Accounts for the year ended 31 March 2023

1. Statement of accounting policies

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

(a) Accounting convention

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

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

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

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

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

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

(c) Depreciation

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

Office Equipment	5 years
------------------	---------

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

(d) Government grants

All of the expenditure of 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

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

IT Software	3 years
IT Websites	5 years

(f) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2022-23, CJS made no provisions.

(g) Value added tax

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

(h) Receivables

All material amounts due as at 31 March 2023 have been brought into the account irrespective of when actual payments were received.

(i) Payables

All material amounts outstanding as at 31 March 2023 have been brought into account irrespective of when actual payments were made.

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

(j) Pensions

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

As it is not possible to identify 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.

(k) Going concern

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

(l) New Accounting Standards

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

(m) IFRS 16 – Leases

IFRS 16 was implemented from 1st April 2022. A contract contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The contract consideration is allocated to lease, and non-lease components based on the relative contract amounts. A right-of-use asset is recognised at a cost equal to the lease liability amounts and depreciation over the lease term. The lease liability is initially recognised at the net present value of the lease payments using the Treasury discount rate and the liability reduced in line with lease payments.

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

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

(n) Rounding of Figures

In creating the accounts, numbers are rounded up or down as appropriate, reporting to the £000's. It is not our policy to adjust for immaterial costing differences between the main statements and disclosure notes. However, adjustments are made for balances that cross-refer between the primary statements.

(o) Foreign Currency Transaction

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

2. Staff costs

A breakdown of staff costs is detailed in page 45 of the Remuneration and Staff Report

3. Other operating costs

OTHER OPERATING COSTS	Year to 31 March 2023	Year to 31 March 2022 (restated)
	£'000	£'000
Accommodation, including Rent, Rates	29	29
IT	114	106
Other Staff costs	29	30
Other Office costs	230	314
Other administration costs	255	252
Total	657	731

There has been a modification to categorisation of costs provided in this note. Some prior year costs have therefore been moved between categories to keep disclosures consistent.

4. Property, plant, and equipment

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

Analysis of asset financing			
Owned	0	0	0
IFRS 16 leased	14	0	14
NRV at 31 March 2023	14	0	14

Prior Year

Cost	IFRS 16 Lease Assets £'000	Information Technology Hardware £'000	Total £'000
At 31 March 2021	0	8	8
Additions	0	0	0
Disposals	0	0	0
At 31 March 2022	0	8	8
Depreciation			
At 31 March 2021	0	(6)	(6)
Charge for year	0	(2)	(2)
Disposals	0	0	0
At 31 March 2022	0	(8)	(8)
NRV at 31 March 2022	0	0	0

Analysis of asset financing			
Owned	0	0	0
Finance leased	0	0	0
NRV at 31 March 2022	0	0	0

There has been a modification to the detail provided in this note. In order to keep notes consistent, this has also been applied to the prior year figures.

5. Trade receivables and other current assets

Amounts falling due within one year:	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Payments and accrued income	13	5
Other receivables	15	0
Total receivable within 1 year	28	5

Intra Government Receivables
There are no intra government receivables

6. Cash and cash equivalents

	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Balance at beginning of period	212	269
Net change in cash and cash equivalent balances	19	(57)
Balance at end of period	231	212
The following balances were held at 31 March		
GBS accounts	231	212
Balance at 31 March	231	212

7. Trade payables and other current liabilities

Amounts falling due within one year:	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Other payables	265	282
IFRS 16 Lease Liabilities	8	0
Total payable within 1 year	273	282

Intra Government Payables

There are no intra government payables

8. Non-current liabilities

Amounts falling due after one year:	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
IFRS 16 Lease Liabilities	5	0
Total payable within 1 year	5	0

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 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 CJS during the year. Nor have any transactions taken

place with any bodies in which the Board, Chief Executive or key managerial staff have an interest.

11. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

12. Commitments under Leases

Obligations under IFRS 16 Leases comprise:	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000
Not later than one year	8	0
Later than one year and not later than five years	5	0
Later than five years	0	0
Obligations under non IFRS 16 leases comprise:		
Not later than one year	0	18
Later than one year and not later than five years	0	0
Later than five years	0	0

Payments due under IFRS 16 leases relate to the lease of premises. The lease renews on an annual basis and has an extension date of 31st December 2024.

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 2023 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

Linda Pollock, Deputy Director, Community Justice Division



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Community Justice Scotland
R1 Spur, Saughton House,
Broomhouse Drive,
Edinburgh EH11 3XD

T: 0300 244 8420

www.communityjustice.scot

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website at: [Community Justice Scotland](http://www.communityjustice.scot)