

# COMMUNITY JUSTICE SCOTLAND

ANNUAL REPORT & ACCOUNTS 2024/25

Annual Report and Accounts 2024/25

Laid before the Scottish Parliament by  
the Scottish Ministers under Section  
11 (4) of the Community Justice  
(Scotland) Act 2016 SG/2025/121

© Community Justice Scotland (CJS)  
copyright 2025

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

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

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

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

This publication is only available on  
our website at

**[www.communityjustice.scot](http://www.communityjustice.scot)**

Published by Community  
Justice Scotland

# CONTENTS



## PERFORMANCE REPORT

Chair's Foreword	4
Performance Overview	9
Performance Analysis	20

## ACCOUNTABILITY REPORT

Corporate Governance Report	36
Remuneration and Staff Report	43
Parliamentary Accountability and Audit report	50

## FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure	55
Statement of Financial Position	56
Statement of Cash Flows	57
Statements of Changes in Taxpayers' Equity	58
Notes to the Accounts	59



# PERFORMANCE REPORT



## Chair's Foreword

**This year has underscored the urgent need for a justice system that is smarter, fairer, and more responsive to what is needed to prevent offending and reoffending.**

Against a backdrop of prison overcrowding, stretched public services, and deepening social inequalities, Community Justice Scotland (CJS) has continued to put people and communities at the heart of justice policy and practice.

We have championed innovation that helps legal professionals make better-informed decisions and delivered training that builds confidence and capability across Scotland's justice workforce.

By leading the successful commissioning of a new national throughcare service to support those released from custody, we are helping to better ensure individuals receive targeted support to increase desistance from reoffending. Our creation of powerful digital tools like the Community Interventions and Support Directory (CISD) for use by justice professionals across Scotland, highlights that our work connects people to opportunities for change, safety, and support.

Community justice is about people — those who need support to stop offending, those delivering that support, and ultimately reducing those affected by offending. This year, we have engaged with every local authority in Scotland. We have trained over a thousand professionals. And we have brought national attention to evidence of what works to improve the outcomes across the system through our communications and leadership.

The justice system in Scotland faced real challenges over the past year. With much needed Bail reforms not yet implemented, a growing prison population and pressures of early release legislation, the resilience of the system has been severely tested. It is clearer than ever: community-based approaches are essential.

Despite the challenges, this was also a year of progress — and of potential. As we look ahead to the implementation of new services and legislation which will bring further evolution across the justice landscape, the role of community justice approaches and outcomes are not only more relevant, but more vital than ever.

The dedicated team at CJS, together with our many partners and those with lived experience of becoming involved with the justice system, continue to contribute to the improvement of delivery of community justice interventions and outcomes for the people of Scotland. We remain committed to bold change, actions based on evidence of what works, based in a shared belief in the power of fair, effective and humane justice for all.

A handwritten signature in black ink that reads "Catherine Dyer". The script is fluid and cursive.

**Catherine Dyer, CBE**

Chair, Community Justice Scotland

# WHO WE ARE

**Community Justice Scotland (CJS) is the national body for community justice in Scotland and was formed from the Community Justice (Scotland) Act 2016.**

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

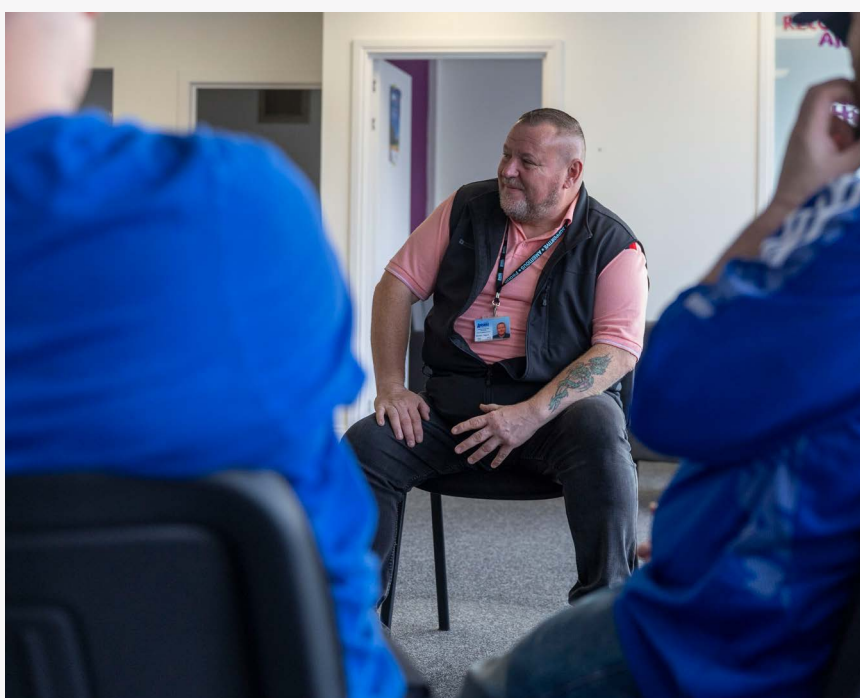
We work with a range of statutory and non-statutory partners including Local Authorities, Police Scotland, Scottish Prison Service, Scottish Courts & Tribunals Service, Crown Office and Procurator Fiscal Service, Scottish Fire and Rescue Service, Health Boards, Health and Social Care Integration Joint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

## **Our Operating Model**

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

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

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





## VISION

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



## MISSION

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

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

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

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



## OUTCOMES

- The community justice model is more effective across Scotland.
- Community justice is fully considered in national policy and legislation.
- People understand and have confidence in community justice.
- The community justice workforce is fully supported with access to training and resources.

## VALUES

- Respect
- Compassion
- Understanding
- Effectiveness
- Integrity
- Fairness



# 2024/25 KEY ACHIEVEMENTS

Delivered essential  
Community Justice  
workforce training to

**974**  
learners



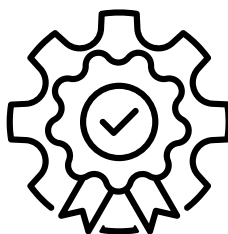
**48%**  
increase  
from  
previous  
year

Delivered Caledonian  
domestic abuse  
System training to

**421**  
learners



**95.5%**  
of participants



were satisfied or very satisfied with their  
training experience

**11%**  
increase from  
previous year

Provided communications  
support to

**144**   
stakeholders

including national partners,  
local authorities, and third  
sector organisations

Provided improvement support  
and performance data to all

**32** Local  
Authority  
areas



Commissioned a National  
Throughcare service for  
people leaving prison

Expanded our domestic  
abuse Caledonian System  
from 19 to 21 areas

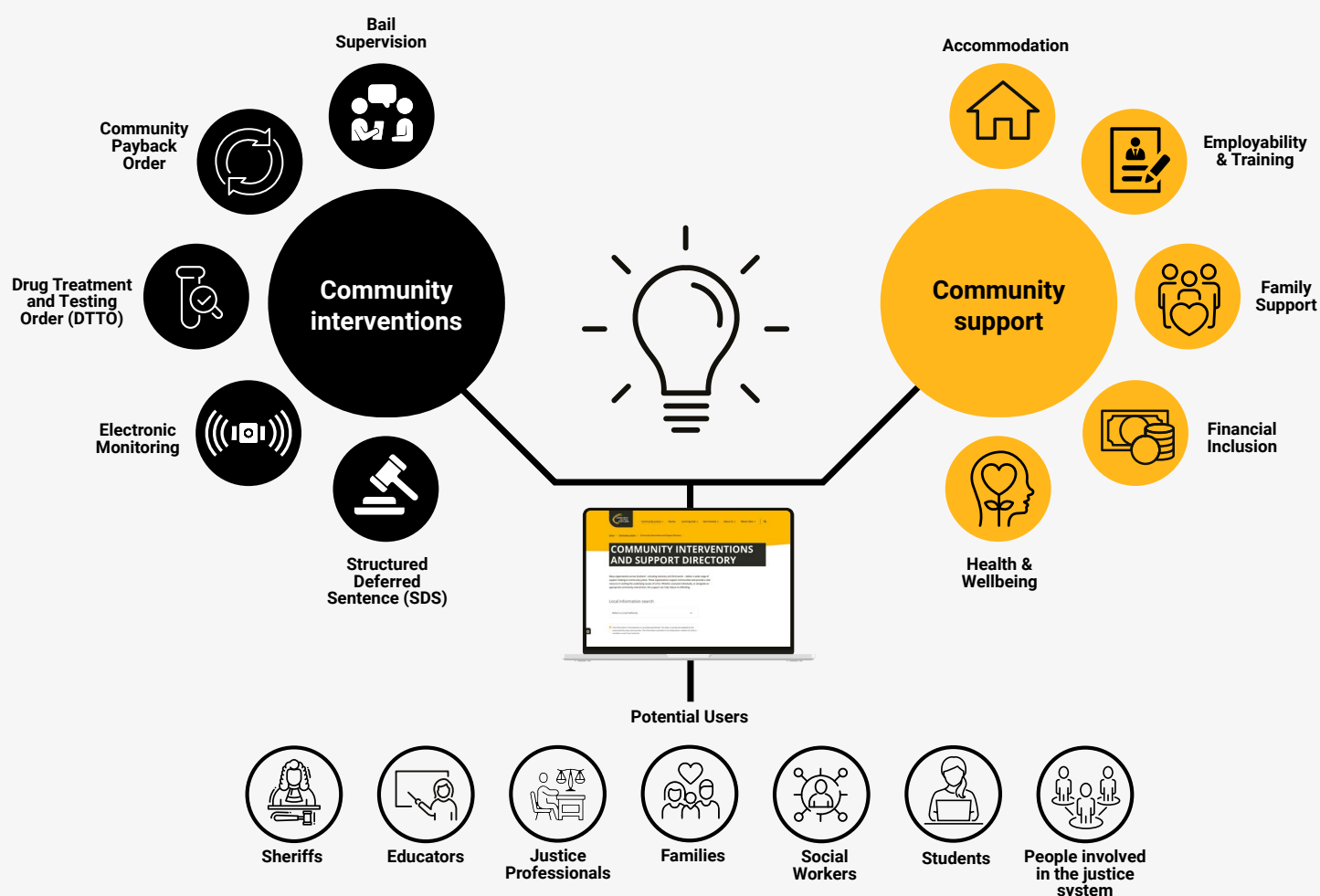
**19 to 21**  
areas



# COMMUNITY INTERVENTIONS AND SUPPORT DIRECTORY (CISD)

Evidence shows that community justice interventions can help people stop breaking the law again, leading to fewer victims and safer communities. [Our landmark online database](#), aimed at providing the judiciary and defence agents with up-to-date information about

community interventions, is a key support to better, more effective sentencing. Searches can be tailored by locality, type of support needed and the demographic each is suitable for. It holds information about 1,136 services across all 32 Local Authorities.



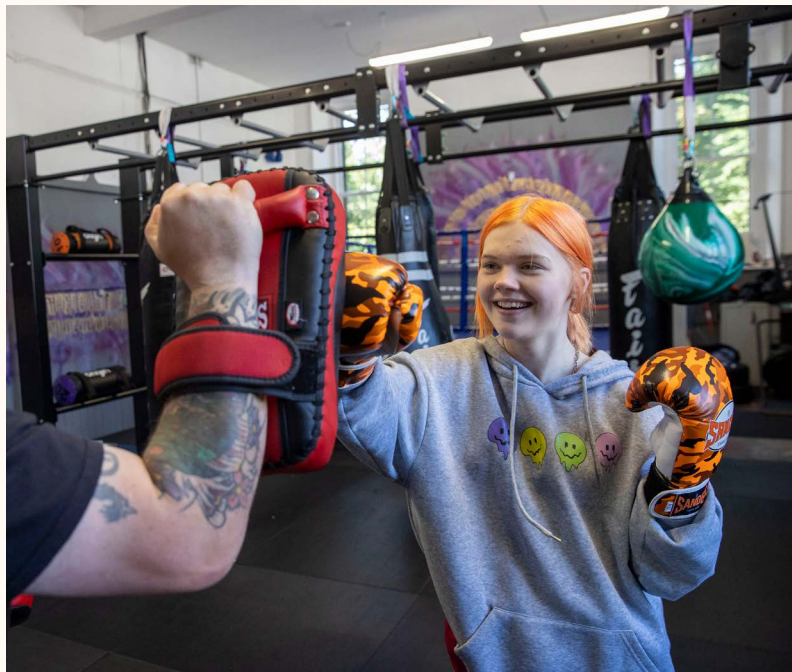
In addition to being hosted on the CJS website, it is also hosted on the Judicial Hub of the Judicial Institute for Scotland, a platform designed to meet the information, learning, collaboration and communication needs of all Judges, Sheriffs, and Justices of the Peace in Scotland.

The Scottish Prison Service (SPS) also shares the directory with people being released from prison to signpost them towards support.

On our website, it has consistently been among the most visited pages since it was launched.



# PERFORMANCE OVERVIEW



**2024/25 marked Community Justice Scotland's (CJS) eighth year of operation. This section outlines how we exercised our statutory functions during the year, and contributed to improving Scotland's community justice system, in line with our organisational objectives and the National Strategy for Community Justice.**

It also reflects our evolving role within a complex justice landscape, as we engaged with national and local partners, advanced policy reforms, and built capacity in the system to support safer, more resilient communities.

In our [Business Plan for 2024/25](#), we identified 8 performance measures within our four outcomes, which are directly aligned to both our statutory functions and the National Strategy aims. Using these we focused on making impact and this report outlines how we did that across the year.

While this is not an exhaustive list of our work it provides key highlights that evidence our commitment to leadership, improvement, and meaningful change.

The insights and learning from this year have informed the development of our [2025/26 Business Plan](#).

# OUTCOMES

## OUTCOME 1

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

**Impact Assessment** – By working closely with local and national partners, we developed new tools and resources to help improve sentencing decisions and strengthen how local areas plan, measure, and deliver community justice services.

### Highlight

We worked with all 32 local authorities to create the Community Interventions and Support Directory – an important tool for Sheriffs, Defence Lawyers, and others in the justice system which assists with service mapping. This comprehensive, online database allows users to search for services based on location, the type of support needed, or who the service is for. Hosted on our website and the judicial hub, this is a living piece of work that will be regularly updated. It increases visibility of community supports available across the country, encouraging the use of interventions focused on tackling the underlying causes of crime and reducing reoffending.



### Impact and activity:

- We led on work to analyse the reasons for significant increase in failure to appear in court since the pandemic resulting in significant impact on victims and witnesses waiting for justice. This culminated in 10,500 live Failure to Appear Warrants held by Police Scotland in June 2024. We undertook extensive intelligence gathering, interviewing in police custody centres, which **led to the national development of a Nudge approach** to court attendance reminders and a Scottish Government commissioned **options appraisal to consider a new bail and compliance service**.
- We designed, developed and delivered the **Community Interventions and Support Directory** to help Sheriffs, Defence Lawyers, and others involved in criminal justice work find local services based on location, demographic, or type of support, to help courts choose interventions that address the causes of offending and support rehabilitation – which benefits both individuals and public safety.
- We developed and managed a fair, robust and transparent grant process for the **commissioning of a new national service for throughcare and mentoring support for people leaving prison**. Support with housing, employment, and personal wellbeing reduces the risk of reoffending and helps people build more stable, positive lives after release.



### Impact and activity:

- We compiled Section 26 reports, **providing data on local area performance in achievement against national outcomes**, and issued them to all Community Justice Partnerships. These reports give local areas the information they need to assess what is working in their area and where improvements are needed, helping to drive accountability and better services.
- We produced the 2023/24 Outcome Activity Annual Report and 2023/24 Community Payback Order Report, based on data provided by Community Justice Partnerships (CJPs) and Justice Social Work services. These national reports give a clear picture of how community justice is being delivered across Scotland, helping inform future decisions at both local and national levels.
- We published **guidance tools to support community justice partners** to plan, monitor, and report effectively. Clear, practical guidance improves consistency across the country and helps partners stay focused on outcomes and continuous improvement.
- As part of the Data Review Group, **we worked with national partners to identify key data gaps**. This included collaboration with the Scottish Government (SG), Justice Analytical Services (JAS), and the Care Inspectorate. Filling these data gaps helps build a more accurate picture of what's happening across community justice — which is essential for making smart, evidence-based policy and funding decisions.
- We developed and updated multiple Information Sharing Agreements (ISAs). These agreements help justice and community partners share relevant data more easily and securely. Better data sharing supports quicker and more informed decisions around things like bail, risk assessment, and release planning — helping to protect the public and support effective rehabilitation.



## OUTCOME 2

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

**Impact Assessment** – Our work helped shape national policy and law, making sure that community justice principles — like fairness, rehabilitation, and local support — were part of major reforms. This also led to better tools and guidance for professionals working in community justice across Scotland.

---

#### Highlight

We led the creation of Scotland's first **Restorative Justice Policy and Practice Framework**, working alongside stakeholders to design it together. The framework promotes safe, inclusive, and person-focused restorative justice practices and is expected to be published by the Scottish Government in 2025. This framework sets a clear national direction for how restorative justice should be delivered — ensuring it's safe, consistent, and focused on the needs of those harmed, as well as those responsible.

#### Impact and activity:

- Our pivotal role in shaping Scotland's first national **Restorative Justice Policy and Practice Framework**, working closely with key partners to co-create a shared vision for safe and effective restorative justice provides a strong foundation for consistent practice across Scotland, improving access to restorative approaches that are centred on accountability, healing, and meaningful resolution.
- Our input shaped the Bail & Release legislation, including the concept of time served credit in respect of spending time subject to electronic monitoring, and helped ensure new laws reflect fairness and practical solutions. Recognising time on electronically monitored bail as "time served" helps ensure people are not punished twice, supports fairness in sentencing, and encourages the use of community-based alternatives to custody.
- We worked on Pre-Trial Assessment Tools (PTATs) to guide bail decisions. We collaborated with justice partners to explore tools that identify who could safely be granted bail. Better tools mean more informed, consistent bail decisions that protect the public while avoiding unnecessary use of custody — especially for people who are low-risk.
- We led the **rewrite of the national Diversion from Prosecution guidance**. Together with justice agencies, victim support groups, and third-sector partners we worked to update national standards. Clear, updated guidance helps ensure diversion is used more effectively and consistently — offering people the chance to address underlying issues (like addiction or mental health) rather than entering the criminal court system.
- We published new Diversion from Prosecution resources in June 2024 to support local areas. These tools help Community Justice Partnerships plan, monitor, and evaluate diversion outcomes. Providing practical resources supports local areas to deliver better services, track their progress, and focus on outcomes that reduce reoffending and improve lives.
- We led and supported national justice improvement efforts, including better data sharing and analysis, aimed at enabling decisions that promote community-based alternatives when appropriate. Good data helps identify what works, spot gaps, and is a catalyst for meaningful change — especially needed to reduce Scotland's prison population and invest in community-led solutions.



## OUTCOME 3

### People better understand and have confidence in community justice.

**Impact Assessment** – We helped more people understand and connect with community justice by sharing real stories, useful information, and evidence of what works. Through media coverage, campaigns, and easy-to-use resources, we showed how community justice supports safer, fairer communities – helping to build public confidence and trust.

#### Highlight

Our media and digital engagement helped humanise justice and sparked public conversation. Community justice messages reached millions through news outlets, podcasts, and our national event – raising awareness and challenging stereotypes. When the public understands how community justice works – and sees that it leads to real change – there’s more support for approaches that focus on rehabilitation, prevention, and fairness. This makes meaningful justice reform more possible.



#### Impact and activity:

- We launched the [Restorative Justice Learning Module](#) in June 2024. Aimed at frontline practitioners, the module quickly reached 130 users in its first three weeks. This helps more justice professionals understand and use restorative practices safely and effectively – improving outcomes for everyone involved, especially victims.
- Our [Community Interventions and Support Directory](#) became the most visited part of our website. With over 18,000 page views, it’s now a key resource for legal professionals, community services, and the public. Making support services easier to find helps courts and communities use the right interventions – reducing reoffending and supporting people to change their lives.
- We featured in **more than 90 media outlets** throughout the year, including major coverage in Sunday Mail, MailOnline, and Scottish Legal News – plus a regular CEO column on justice and inequality in the Scotsman, which ran **19 times**, offering commentary on justice reform, youth justice, social inequality, and prevention. This keeps community justice visible in public discussions and shows the real issues – and solutions – behind offending, which builds understanding and support for change.



### Impact and activity:

- Social media engagement grew steadily, with a **10% increase in followers**, reaching nearly 18,000 by year end. Topics like restorative justice and justice reform sparked the most interest. Social media helps us reach wider and more diverse audiences, especially younger people. Growing engagement means our messages are connecting and driving awareness.
- We completed an update of the [digital guide to the criminal justice system](#). This interactive tool explains the Scottish justice system and possible justice pathways. The updated version focuses on accessibility and usability and will relaunch in 2025. A clear, easy-to-use map helps professionals, students, and the public understand how justice works — breaking down barriers to knowledge and promoting understanding.
- We supported 144 local and national partners with communication help, from media advice and campaign content to stakeholder engagement and messaging. Strong communication helps partners explain their work, build trust, and engage communities — all key to delivering effective and inclusive justice services.
- We delivered our **national event – Health, Harm and Hope: A Conversation on (In)Equality**. Over 100 people from justice, health, and community sectors came together to discuss inequality and shared solutions. Bringing people together sparks new ideas and shared action — especially around deep-rooted issues like inequality.



## OUTCOME 4

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

**Impact Assessment** – We gave justice professionals the knowledge and tools they need to help deliver safer, fairer outcomes – both for people in the justice system and for communities. By expanding our training, working with partners, and tailoring support, we helped strengthen community justice services across Scotland.

#### Highlight

We supported the continued roll-out of the Caledonian System, the domestic abuse perpetrator programme, growing from 19 to 21 local authorities. This internationally respected programme works with men who have committed domestic abuse, while also aiming to improve safety and wellbeing for women and children. Our support included onboarding Moray Council, creating new training for managers, briefing interested councils, and helping to oversee national delivery.

#### Impact and activity:

- We added training on trauma-informed practice to our Unpaid Work sessions, helping staff understand and respond better to people's experiences. This helps staff work more compassionately and effectively, leading to better engagement, safer environments, and more positive outcomes for people and communities.
- We delivered an extensive national training programme in 2024/25 providing high-quality courses across the justice system - **reaching more than 1,300 professionals at over 120 training events**. This included mandatory – and vital – training on assessing and managing the risk of those involved in the justice system, including perpetrators of sexual offences, domestic violence and abuse.
- We also provided training and guidance to local authorities and justice social work teams ensuring that unpaid work is effective, meaningful, and rehabilitative - beneficial to both those involved and the wider community.

- These sessions reached hundreds of justice professionals, supported by **consistently excellent feedback** – averaging **4.78/5** for Caledonian training and **4.77/5** across all LDIC courses.
- We expanded the Caledonian System to more local authorities – growing from 19 to 21 areas. In early 2025, we successfully brought Moray Council on board, providing tailored training and hosting a well-attended event with key local partners including health, housing, police, Women's Aid, and the RAF. Expanding the Caledonian System means more communities can access this proven, coordinated response – bringing together key services to reduce harm and break the cycle of abuse.
- We took part in national and international groups like Social Work Scotland, MAPPA (Multi-Agency Public Protection Arrangements), the European Forum for Restorative Justice, and NOTA (the National Organisation for the Treatment of Abuse), sharing our knowledge and learning with and from others. Being part of these groups helps us stay up to date with best practices, shape national policies, and work together to improve how justice services are delivered. It means we're contributing to bigger conversations about safety, support, and reducing harm.

## Impact and activity:

- We began work on **new learning products** requested by Scottish Government, including bail supervision and diversion from prosecution. This will help justice workers make better decisions, offer the right support, and reduce reoffending — which benefits individuals, communities, and the justice system as a whole. These will be launched in 2025.
- We're continuing work with the **Scottish Advisory Panel on Offender Reduction** (a group that advises on reducing offending) to help improve how data is collected in the Caledonian System. Better data means we can understand what's working - and what's not - when working with people who have committed domestic abuse. This supports the programme to be more effective, keeps people safer, and supports long-term change in behaviour.
- We gave extra in-person support to several councils, like Edinburgh, Glasgow, and the Highlands. We're also testing a new training programme for team leaders. This hands-on support helps local areas deliver justice services more effectively. By piloting new training for operational managers, we're helping leaders build stronger teams, improve decision-making, and make sure services meet local needs.





## Key Trends:

2024/25 continued to present a challenging environment for community justice, shaped by wider societal and economic pressures. The increasing prison population – consistently exceeding 8,000 since March 2024 - remained a critical issue in Scotland and similarly across the rest of the UK. Early release initiatives were necessary interventions but do not offer a long-term solution. The Chair of Community Justice Scotland's Board is a Commissioner to the Sentencing and Penal Policy Commission. The Commission was established in February 2025 to consider how prison and community justice are used in Scotland and will report by the end of 2025.

Local authorities in Scotland continue to feel financial pressures and budget constraints, facing a combined budget gap of £585 million driven by rising service demands, inflationary pressure and reduced funding allocations. These stretched finances impact not only those who rely on services, but also the third sector who provide many of them.

### Supporting a skilled workforce

Demand for CJS training remained high throughout 2024/25. We delivered over 100 high-quality training events in response to strong demand driven by workforce turnover and local operational needs. Courses covered a range of critical topics for high functioning community justice, including risk assessment, unpaid work, and the Caledonian System.

CJS continued to lead on the national delivery and expansion of the Caledonian System – providing tailored support, onboarding new areas such as Moray, and developing specialist training for operational managers. Bespoke training packages were delivered to multiple local authorities to support the ongoing rollout of this trauma-informed approach to domestic abuse.

The Strategic Training Forum, which brings together CJS, the Risk Management Authority (RMA), Social Work Scotland (SWS) and the Children and Young People's Centre for Justice (CYCJ), helped align national training priorities with local capacity. We are expanding our digital training offer in expectation of increasing demand - by doing this, we anticipate improved accessibility and sustainability, and efficiency-savings, while maintaining excellent evaluation scores across all programmes.

### A New National Throughcare Service

In April 2025 a new national voluntary throughcare and mentoring service launched, replacing the Public Social Partnership (PSP) models of New Routes and Shine with a consistent national model delivered by voluntary organisations. This is the first national community justice service to be commissioned in Scotland. CJS conducted extensive research, stakeholder engagement and a review of existing provision and led the design and commissioning of the new service. Following CJS's recommendation, Scottish Government increased funding to £5.3 million, expanding support to include, for the first time, men released from remand.

CJS ensured the commissioning process was robust, fair and transparent – developing an independent scoring framework and engaging widely across sectors. This approach strengthened trust, widened access to new providers, and helped ensure the new service will be equitable, trauma-informed and tailored to local needs. This process, while challenging and resource intensive, will provide a blueprint for any future commissioning of community justice services.

### Using technology to support better sentencing

Created by CJS, the [Community Interventions and Support Directory](#) is a searchable digital tool that helps legal professionals, justice social workers and sentencers understand what community-based services are available across Scotland by region and suitability. By bringing together information from across Scotland's 32 local authorities, it not only improves visibility of alternatives to custody, it also supports more informed, evidence-based sentencing decisions. Since launch, it has remained the most widely used tool on the CJS website. A living project, it will continue to be refined and expanded in collaboration with partners, ensuring it meets evolving needs across the justice sector.

# Operating Landscape

## Budget and financial reviews

We operated in a tight financial environment and pressures increased throughout the year. We did however navigate our way through this while maintaining our stated service objectives and expectations. In August 2024 we were advised for the second year in a row that action would be required to reduce planned spending which would have been in budget in order to support the Scottish Government in delivering a balanced budget for 2024/25. As a result of this we conducted a review and reduced our planned expenditure. We continue to be committed to proactively identify efficiencies and collaboration opportunities.



## Resourcing

CJS has faced a second challenging year with staff absences and prolonged vacancies. This resulted in shifts in-year of resourcing between projects and business as usual activity. We are grateful to our colleagues who adapted to these necessary changes and delivered our services.



## Regulatory Changes and Policy Changes

Legislative and policy shifts shaped the justice landscape, impacting our planned work. The reduction of the scope of the National Care Service Bill created uncertainty around future service delivery roles. The Prisoners (Early Release) (Scotland) Act 2025, allowing earlier release for some of those serving short-term sentences, required local and national partners to adapt quickly.

These developments emerged against the backdrop of a worsening prison capacity crisis, with overcrowding placing pressure on the wider justice system. This will continue to loom large and reinforces the case for promoting the use of effective, evidence-based community alternatives and a more proportionate and preventative approach to justice

## Risk

Risks on 31 March 2025, related to Community Justice Scotland financial and staffing resources, statutory functions and duties and threats to its ability to perform those functions or duties. The Community Justice Scotland Board in the current climate left the risk appetite static and, during the year, all corporate risks on the register were scored using the appropriate residual risk level of each. The Community Justice Scotland Board has low risk tolerance for any risk that threatens or undermines its ability to comply with duties specified in legislation.



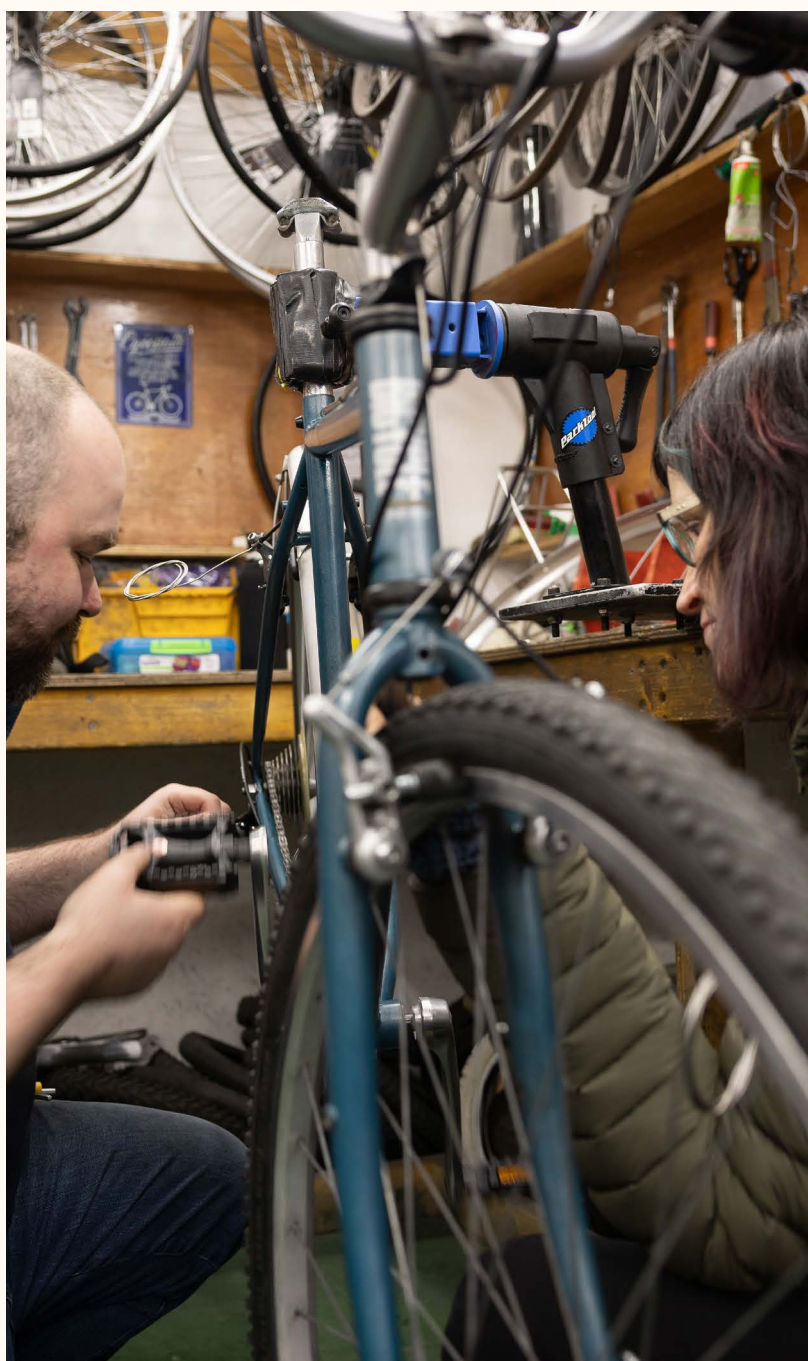
## Identification, evaluation, and control of risk

We concluded the financial year with nine principal risks: Budget, Improvement, Cyber, Staff, Caledonian, Accommodation, Capacity, Finance System, and Commissioning. These risks continue to be monitored and mitigated according to our risk management process.

# Going Concern

The overall budget is decided by the Scottish Government on an annual basis and is provided to ensure that Community Justice Scotland can meet its statutory obligations. The budget for 2024/25 was £3.943 million. Community Justice Scotland has no obligations, financial contracts or other potential calls on its budget that would adversely affect its financial position. Anticipated financial pressures may result in Community Justice Scotland reviewing its activities, whilst continuing to meet its statutory obligations.

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





# PERFORMANCE ANALYSIS

**Each year, to support the delivery of the Corporate Plan we publish the specific actions we will undertake in our Business Plan and align them with our statutory functions. We use an integrated project management approach and monitoring to manage the resources and progress of our work.**

The Corporate Plan aligns our strategic objectives to measure against the national outcomes which are laid out in the National Community Justice Strategy published by Scottish Government in June 2022.

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

Community Justice Scotland continued to lead on two additional areas of activity for Scottish Government - Commissioning of Voluntary Throughcare and Mentoring Services and Restorative Justice.

Our team as at 31st March 2025 consists of 45 (42.79 FTE) colleagues, with an average staff base of 43.77 FTE during 2024/25. We are based in a Scottish Government office in Edinburgh and use Scottish Government contracts to provide the following shared services: HR/payroll, IT and accommodation.







## Performance Measurement

We have reviewed the performance of Community Justice Scotland over the past year through analysis of the key performance metrics outlined in our annual business plan, detailing achievements, and challenges. 2024/25 is the second year that a number of these performance measures have been adopted. Where comparable prior year data for a measure exists, this has been included. Greater comparability of performance measures over time will be available in future years. This review aims to provide a comprehensive overview of our performance and areas for improvement. This section also highlights our operational environment and shows how Community Justice Scotland contributes to reducing offending and reoffending and making Scotland a safer country.

Performance activity was assessed by managers with their respective teams. Project activity was also considered via the Project Management Approach monthly meetings where appropriate and then reported for further consideration and action as necessary by the Senior Management Team (SMT). At every quarter, reports were provided to the Board and Audit and Risk Committee (ARC) who scrutinised our progress towards delivery of performance objectives. Information on our performance is also shared with colleagues at the Scottish Government Sponsorship Team and discussed at our regular meetings with them. The Annual Performance Report is prepared for the Board's consideration and thereafter published on the Community Justice Scotland website.

We are carrying out a review of our current performance measures in 2025/26 to create improved performance measures to support business decisions and to demonstrate trends and better impact.



# PERFORMANCE REPORTING

## AGAINST BUSINESS PLAN MEASURES 2024/25

This performance report outlines how Community Justice Scotland (CJS) delivered against the organisation's business plan for the year 2024/25. The report is structured by strategic outcome, linking each business plan measure to specific achievements throughout the year.

Throughout the year, Community Justice Scotland has demonstrated measurable progress against its business plan. We continue to lead with transparency, innovation, and collaborative impact, building a smarter, more equitable justice system for all.



## OUTCOME 1

# A More Effective Community Justice Model Across Scotland

(Aligned to statutory functions 2 and 3 and National Strategy Aims 1, 2 and 3)

---

### Measure 1.1: CJS will provide CJs with resources to support them in their planning, monitoring, and reporting duties

CJS published the revised [Community Interventions and Support Directory](#) in June 2024, following collaboration with national and local stakeholders. The tool enables partners to upload, update and delete service information, assists in service mapping, and provides defence agents and the judiciary with the information they need to make more effective community justice sentences. In addition to our website, it is also on the Judicial Hub of the Judicial Institute for Scotland and the Scottish Prison Service are sharing it with people leaving prison who may need support.

The community justice planning and reporting tools were published on our website and shared with all Community Justice Partnerships (CJs) in June 2024. We supported the use of the tools throughout Q2 to ensure take up.

### Challenges

The complexity of the development of the Community Intervention and Support Directory required more resources than originally anticipated, stretching staffing and budgets and requiring revision of the delivery timetable.

### Measure 1.2: CJS will develop a project to support Section 26 reporting of community justice outcomes

We delivered a robust Section 26 reporting framework to support local partners' understanding of their performance against national outcomes. A trend-data database, in relation to the community justice performance framework (CJPF) indicators, was developed, supported by workshops and engagement with CJs.

Final reports were issued in Q3, complemented by the CJs' own Section 23 reporting duties and Section 27 Outcome Activity Annual Report (OAR) returns, bringing together local and national data. The work has laid the foundation for a forthcoming digital dashboard that will further improve local access to up-to-date insights.

# OUTCOME 1

## Measure 1.3: New arrangements for delivering improved voluntary throughcare and mentoring are fully established

The new national voluntary throughcare service, led by Sacro and overseen by CJS and SG, launched on 1 April 2025. CJS led the design and commissioning, and supported the new service's development by:

- Conducting extensive research, stakeholder engagement and a review of existing provision
- Jointly designed, with Scottish Government, a Theory of Change and outcome reporting framework
- Completion of key impact assessments: Equalities Impact Assessment (EQIA), Children's Rights and Wellbeing Impact Assessment (CRWIA), Island Community Impact Assessment (ICIA) and a Business Regulatory Impact Assessment (BRIA).
- Agreement and issue of the Offer of Grant Letter
- Development of governance structures and grant monitoring processes

Following CJS's recommendation, Scottish Government increased funding to £5.3 million, expanding support to include, for the first time, men released from remand and provided some set-up funding for the successful applicant partnership to carry out preparatory recruitment in the last quarter.

### Challenges

This was a very resource intensive project, which required CJS to commit extensive staffing. It involved considerable interaction with stakeholders and Scottish Government throughout against very tight timetabling to deliver a thorough, fair, transparent and inclusive process, to ensure the new service was in place by the "go live" date.

## Measure 1.4: CJS analyses where there are gaps in achieving community justice outcomes and supports local CJsPs to address them

Insights from Section 26 performance reports identified local areas where the Community Justice Partnerships would benefit from further CJS engagement and support to deliver improvements. The upgraded [Community Interventions and Support Directory](#) on the CJS website, has enhanced stakeholder collaboration by allowing partners to manage and share service information directly, ensuring it is as current as possible.

At a national level, CJS continued work with Scottish Government's Justice Analytical Services and the Care Inspectorate through the Data Review Group to address persistent data gaps — particularly in Restorative Justice, Throughcare, Electronic Monitoring, and Bail. These efforts are part of the Scottish Government's Delivery Plan Action 37 commitment.

CJS led and supported key system-wide improvement initiatives, including enhanced data development and analysis across justice partners to drive national action on reducing the prison population and promoting community-based responses.

CJS developed and revised multiple Information Sharing Agreements (ISAs) with justice and community partners to improve data flow and support more effective risk assessment, bail decisions, and pre-release planning.

CJS completed and laid before Parliament the [Outcome Activity Annual Report](#) and the [Community Payback Order Report](#), both of which received positive feedback from stakeholders.



## OUTCOME 2

# Community Justice Is Reflected in National Policy and Legislation

(Aligned to statutory function 1 and National Strategy Aims 2 and 4)

### Measure 2.1: Policies and legislation that reflect input from CJS – particularly in Restorative Justice, Diversion, Bail, and Remand

CJS led significant work in shaping national policy in critical areas within community justice.

The Restorative Justice (RJ) Policy and Practice Framework, developed solely by CJS, was well received by stakeholders and finalised for consultation in early 2025. It provides a consistent, evidence-based approach to RJ and will be published by the Scottish Government.

CJS successfully influenced new Bail and Release legislation, securing the inclusion of periods of electronically monitored (EM) while on bail time as time served. This was adopted and has now come into effect.

Work was progressed on Diversion from Prosecution (DfP), where CJS led a full rewrite of national guidance in collaboration with justice partners, victims' organisations, and the third sector. A launch plan and awareness-raising sessions will begin in 2025.

Complementary Diversion from Prosecution (DfP) resources were also published in June 2024 to support CJsPs in aligning local planning with national outcomes.

CJS supported innovation in pre-trial decision-making, including exploration of Pre-Trial Assessment Tools (PTATs) to better identify candidates for bail and coordinate community-based support.

### Challenges

New Diversion from Prosecution guidance has been completed but implementation has been delayed. Plans to launch have been prepared for 2025/26.



## OUTCOME 3

# Greater Public Understanding and Confidence in Community Justice

(Aligned to statutory function 4 and National Strategy Aim 4)

---

### Measure 3.1: More people are aware of community justice and the benefits it delivers

CJS continues to increase public awareness through its media presence in 2024/25, with press coverage offering over 128 million opportunities to view\* in quarter 4 alone. Across the year, media work spanned both local and national media, promoting the benefits of community justice. CJS was featured in 93 local, national and specialist publications, including Scottish Legal News, Russell Webster, and The Scotsman, which published 19 columns by the Chief Executive on high-profile topics such as youth justice, substance misuse, prison reform, and system failures with a potential reach of 6.8 million per article. The MailOnline's coverage of youth justice, afforded over 341 million opportunities to view. Media coverage also highlighted the new Throughcare service, the Caledonian System, and the No Wrong Door initiative.

CJS created a short film 'What is community justice?' which used engaging language and visual metaphors to communicate the benefits of community sentences. Launched in late summer 2024, it has been watched 1,200 times.

The launch of the Restorative Justice Learning Module in June 2024 saw 130 sign-ups within three weeks, contributing to increased practitioner awareness and engagement.

The project on avoidance of stigmatising language in communications progressed, working in partnership with three local authorities with the aim of improving language in public communications around those who have been involved with the justice system. This project will continue in 2025/26.

### Challenges

Budget constraints and restrictions on paid marketing activity meant CJS had to adapt its approach to communications to maintain visibility and impact. We pivoted to maximise organic engagement, strengthen partnerships, and make best-value decisions that delivered wide reach without compromising quality. By leveraging earned (eg. not paid) media, digital tools, and stakeholder networks, we worked to ensure community justice messages were shared effectively and efficiently.

---

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

## OUTCOME 3

### Measure 3.2: CJS is established as a trustworthy source of information

Over the year, CJS strengthened its role as a trusted resource for professionals, partners, and the public. [The Community Interventions and Support Directory](#) (CISD) emerged as the most visited section of the website, with over 11,000 visits in quarter 2 alone and thousands more in the quarters that followed. Total website traffic exceeded 32,000 views in quarter 4, driven by high interest in terms like “Caledonian System,” “restorative justice,” and “legislation.”

Social media channels saw steady growth, with followers increasing by 10% to nearly 18,000. Instagram saw the most notable spike at 51% growth in quarter 3. CJS content reached broad audiences, with standout engagement around the art exhibition Restorative Voices: Seen and Heard, which showcased the creativity of people in custody and prompted strong public engagement.

Throughout the year, CJS engaged with 144 stakeholders, providing press and campaign support, advising on local communication projects, and sharing CJS campaign materials including Second Chancers and Life Changing Sentence. Partnerships spanned statutory partners and the third sector and included work with lived experience voices, universities, and media.

We created a [short film](#), launched in quarter 4, which featured members of the CJS team, clearly communicating what the organisation’s aims are, how the team works to achieve them and how it supports our national ambitions for a safer, more effective justice system.

By year-end, CJS completed a major update of its [digital guide to the criminal justice system](#), which helps users explore the system from an individual’s perspective and navigate the range of journeys and the multiple exit points from the system. This resource, popular with professionals, academics, students and the public, now has enhanced accessibility and usability in line with CJS ambitions for platforms and materials.

We successfully delivered our national event Health, Harm and Hope – A Conversation on (In)Equality, which was attended online by over 100 delegates for an open discussion on health, justice and inequality, hosted by the Chief Executive in conversation with social commentator Darren McGarvey and senior medical advisor on health inequalities and mental health, Dr Carey Lunan.





## OUTCOME 4

# A Supported and Skilled Community Justice Workforce

(Aligned to statutory function 3 and National Strategy Aim 4)

---

### Measure 4.1: CJS is an effective strategic partner and delivers high-quality training to meet sector needs

CJS delivered a far-reaching and impactful programme of training and workforce support throughout 2024/25, underpinning the delivery of effective, trauma-informed community justice services across Scotland.

Over the year, more than 120 training events were delivered, reaching over 1,300 professionals, with consistently high evaluation scores (4.78/5 for Caledonian Domestic Abuse Perpetrator training and 4.77/5 across all our learning courses). This included critical courses on Risk (LSCMI), Spousal Assault Risk Assessment (SARA V3), Sexual Offending Risk Assessing (SA07), Unpaid Work, Justice Social Work report writing, Introduction to Sexually Harmful Behaviour (ISHB), and the Caledonian System Domestic Abuse Perpetrator Programme. Training on Moving Forward to Change (MF2C) and Restorative Justice further contributed to our extensive learning offer.

CJS supported the rollout of the Caledonian Domestic Abuse System in Moray Council, delivering a full suite of training to 12 local practitioners and holding a stakeholder event with representation from Police Scotland, RAF, Women's Aid, housing and health. The implementation was completed within just two months, demonstrating the effectiveness of CJS's hands-on delivery model. Engagement also continued with Local Authorities who had expressed interest in the programme for the future.

### CJS training shaped future practice and policy by:

- Steering the Caledonian System Oversight Group, initiating a major review of data collection and reaccreditation criteria in partnership with SAPOR (Scottish Advisory Panel on Offending Reduction)
- Hosting regular Operational Managers' Groups and delivering targeted support to local authorities including Highlands, Edinburgh and Glasgow
- Developing a new training package for operational managers
- Supporting the Scottish Government in encouraging uptake of Caledonian across new areas by delivering bespoke Q&A briefings

Our training also played a critical role in national improvement work. It developed and tested learning products on Bail Supervision and Diversion from Prosecution, contributed to digital innovation through collaboration with SG Digital Learning, and introduced a new evaluation model to assess the real-world impact of training.

## OUTCOME 4

Year	No	% increase
2022/23 Community Justice workforce training learners (excluding Caledonian)	434	
2023/24 Community Justice workforce training learners (excluding Caledonian)	656	51%
2024/25 Community Justice workforce training learners (excluding Caledonian)	974	48%

Over the past three years our training has increased by up to 50% year on year and has cumulatively increased by 124% between 2022/23 and 2024/25.

Year	No	% increase
2023/24 Caledonian System training learners	379	
2024/25 Caledonian System training learners	421	11%


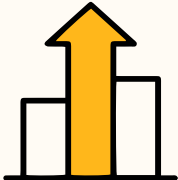


In 2024/25 95.5% of participants were satisfied or very satisfied with our training experience compared to 98.8% in 2023/24.

CJS delivered guest sessions at the University of Edinburgh, University of Stirling, and hosted Italian academics interested in the use of LSCMI (Level of Service / Case Management Inventory).

We maintained a visible presence in national and European working groups, including MAPPA (Multi Agency Public Protection Arrangements), EFRJ (European Forum for Restorative Justice), SWS (Social Work Scotland), and the Diversion from Prosecution Working Group, ensuring that Scotland's justice workforce development is informed by both evidence and operational realities.

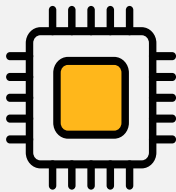
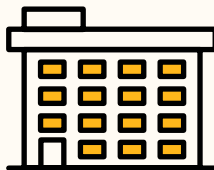
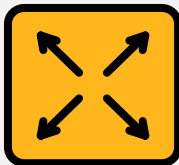
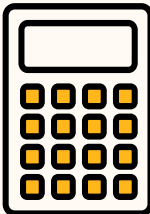

# Corporate Risk Register

The Corporate Risk Register in the table below shows the risk as at 31 March 2025 including any mitigating actions and controls.

Risk	Link to Outcome	Description	Controls (C) and (M) mitigating activity
<div>Budget</div> <div></div>	All Outcomes	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	(C) Financial management and planning (C) Discussions with SG sponsor team (C) Spending review submissions, development of business cases (where appropriate) (C) Identify potential efficiencies (M) Continued dialogue with SG (M) Demonstrate effectiveness and efficiency through the project management approach and SMT management of resources (M) A workforce planning project has been initiated.
<div>Improvement</div> <div></div>	Outcome One	If CJS does not develop and implement an effective system for monitoring performance and improvement it will fail to discharge its statutory duties under the Community Justice Scotland Act 2016	(C) PMI (C) Annual report on Achievement of CJ outcomes (C) CJS Board/ARC (M) CJS has established a project to further develop its monitoring under S26 of the Act.
<div>Cyber</div> <div></div>	All Outcomes	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 profoundly compromised	(C) Security Policy (C) SG guidance and training (C) SG protective services (M) Review all policies and procedures and provide guidance and advice to staff as required (M) Hold lessons learned review after every incident and report to ARC
<div>Staff</div> <div></div>	All Outcomes	If CJS does not maintain an appropriate level of staffing, then additional and unnecessary pressures will adversely impact the wellbeing and performance of existing staff.	(C) HR strategy (C) Governance by HRRC (C) Health and safety/wellbeing, policy (C) Staff training and development (C) Reflective Practice sessions (M) Business Plan and annual review of resources (M) Annual Staff Survey



The Corporate Risk Register in the table below shows the risk as at 31 March 2025 including any mitigating actions and controls.

Risk	Link to Outcome	Description	Controls (C) and (M) mitigating activity
<b>Caledonian</b> 	<b>Outcome 4</b>	If Scottish Government does not support and resource the roll out of the Caledonian system to all local authorities who chose to take the system, then justice services will be unable to deliver effective and accredited services in this area of work. This may cause reputational damage to CJS.	(C) Ongoing discussions with SG to support further roll out (M) Revise plans for rolling out Caledonian, continue dialogue with SG policy and Caledonian funders
<b>Accommodation</b> 	<b>All Outcomes</b>	If CJS has to vacate its current accommodation and no suitable alternative is identified and acquired prior to that, then CJS may not be able to operate effectively.	(C) Dialogue with SG (M) Accommodation project has been established (M) PLUM processes
<b>Capacity</b> 	<b>All Outcomes</b>	Given the current demands on CJS, including statutory requirements and tasks related to the prison population crisis, our fully staffed productive capacity will be unable to handle additional demands or unforeseen challenges.	(C) Review resourcing requirements via SMT and PLUM (M) Proposed re-organisation of staffing resources to support increased demand. Review labour intensive processes to free up capacity, through AI, Power BI automation etc
<b>Finance System</b> 	<b>All Outcomes</b>	Finance system - if CJS does not obtain and bring into operation a finance system that efficiently meets its needs, then financial transactions, financial monitoring, planning and reporting activities will be hampered and will require excessive resourcing and manual input to ensure the effectiveness of that function.	(C) CJS financial procedures, CJS finance staff, Board and ARC oversight, Internal and external audit, SG sponsor team support (M) Identify requirement/specification for new system Identify options for new system. (M) Create business case and obtain approval to acquire, purchase and integrate new system
<b>Commissioning</b> 	<b>Outcome One</b>	Transition from project to BAU grant management phase.	(M) Regular grant meetings between the stakeholders (M) CJS staff will be attending the new service governance Board (M) The Chief Executive has indicated that the commissioning project will be reviewed by internal audit in financial year 2025/26.

# Financial Performance

The overall budget approved by the Scottish Government for Community Justice Scotland in 2024/25 was £3.943m (£3.771m in 2023/24). The financial outturn is summarised in the table below.

£9k of the overall budget did not have a cash requirement so the approved 2024/25 cash budget funded through Grant in Aid was £3.934m. The Grant in Aid funding draw down against this allocation was £3.873m.

In August 2024 CJS, along with other public bodies, was advised that action would be required to support the Scottish Government in delivering a balanced budget for 2024/25.

In response to this, areas of planned work and expenditure were revised, including pausing recruitment to posts which had become vacant within the year.

The total resource outturn of £3.919m represents an underspend of £15k (0.38%), which was made available to support the wider Scottish Government financial position.

The increase in resource expenditure in 2024/25 compared to 2023/24 is largely due to the impact of the annual staff pay award.

	2024/25	2024/25	2024/25	2023/24
	Budget £'000	Actual £'000	Variance £'000	Actual £'000
Staff Costs	3,254	3,244	10	3,030
Other Operating Costs (excluding depreciation)	672	667	5	630
Depreciation	8	8	0	7
<b>Total Resource</b>	<b>3,934</b>	<b>3,919</b>	<b>15</b>	<b>3,667</b>
<b>Capital</b>	<b>9</b>	<b>8</b>	<b>1</b>	<b>7</b>
<b>Total Outturn</b>	<b>3,943</b>	<b>3,927</b>	<b>16</b>	<b>3,674</b>

# Future Activity

CJS’ Business Plan for 2025/26 will deliver the following outcomes;

Outcome (Corporate Plan 2023/26)	This year we will focus on making these impacts
<b>1. The community justice model is more effective across Scotland, with improved approaches developed, supported and implemented.</b>	<b>1.1</b> Inform, develop and implement a Nudge approach to improve attendance of those accused of crime at Sheriff courts on relevant dates, to reduce arrest for non-appearance warrants to avoid wasted court time, additional police time, and inconvenience and distress to victims and witnesses. Nudge involves developing approaches, including direct contact, which improve levels of attendance at court and participation in the justice system at vital points to reduce the likelihood of non-attendance and breach of court orders. This service will be delivered by the relevant justice partners.
	<b>1.2</b> Work with partners to develop data and information sharing agreements to allow Scottish Government and community justice partners to better understand the insights from management information that affect overall performance of the overall justice system, and impact progress towards community justice system outcomes, to improve joint working and drive service delivery improvements and innovation across the justice sector.
	<b>1.3</b> Progress relevant and necessary activities across the Community Justice strategy delivery plan.
	<b>1.4</b> Ensure that Restorative Justice (RJ) test cases are completed and assessed with a view to developing proposals for RJ availability across Scotland
	<b>1.5</b> Engage with community justice partners and partnerships across Scotland to: <ul style="list-style-type: none"><li>■ Identify good practice, monitor performance on the achievement of community justice outcomes as outlined in the national strategy</li><li>■ Provide resources and tools to drive and support improvement</li><li>■ Report to Ministers and CJP’s on performance including the range and performance of services and supports available across Scotland, including gaps and variability</li></ul>
	<b>1.6</b> Provide oversight and assurance of the new national voluntary throughcare service led by Sacro with, Access to Industry, Action for Children, Apex, Barnardo’s Scotland, Circle, Turning Point Scotland and Families Outside.
	<b>1.7</b> Develop an options appraisal that considers potential bail support and compliance approaches to Scottish Government for consideration. This aims to reduce the evidenced impact of non-compliance to the justice system and increasing prison population.
<b>2. Community justice is fully considered in emerging national policy and legislation to improve CJ practice and support efforts to shift the balance from custody to community.</b>	<b>2.1</b> Support work to develop, improve and implement Diversion from Prosecution National Guidance due to be published in 2025/26.
	<b>2.2</b> Support and inform the independent review of sentencing and penal policy.
	<b>2.3</b> Increase partnership working to inform legislation, policy and improve practice, specifically in relation to: <ul style="list-style-type: none"><li>■ Strengthening community-based services to drive down the use of remand and reduce the prison population when it is safe to do so</li><li>■ Increasing community sentences including Unpaid Work</li><li>■ Using Electronic Monitoring for Bail</li><li>■ Increasing Diversion from prosecution</li><li>■ Strengthening alternatives to remand</li><li>■ Increasing effective use of requirements within CPOs</li><li>■ Supporting triage and bail assessment and reports</li></ul>
	<b>2.4</b> In addition, CJS will respond to relevant government consultations, requests for briefing and the provision of evidence to Parliament.



# Future Activity

CJS’ Business Plan for 2025/26 will deliver the following outcomes;

Outcome (Corporate Plan 2023/26)	This year we will focus on making these impacts
3. The community and workforce have an improved understanding of and confidence in community Justice.	3.1 Develop and deliver a new Communications Strategy for 2025 – 28.
	3.2 Continue to improve and promote the Community Interventions and Support Directory (CISD) and support partners to provide up to date information to ensure accuracy of the directory.
	3.3 Continue to improve the accessibility and functionality of the corporate website; increasing the visibility of information that is relevant to the sector.
	3.4 Publish and implement a revised Engagement Strategy.
	3.5 Increase the visibility of community justice and reinforce corporate messages across relevant media platforms, at a local and national level.
	3.6 Work with local partners to create a language guide on stigma to support local public communications.
4. The community justice workforce is fully supported through access to a range of quality training, resources and services.	4.1 Continue to develop and improve the involvement of key stakeholders in the design, development and updating of learning products.
	4.2 Expand and improve access to the training and support that we offer and further develop and provide it in line with the assessed needs and priorities of community justice sector partners.
	4.3 We will ensure training and support is provided to all Local Authorities that implement the Caledonian System.
5. CJS will achieve greater effectiveness and efficiency by driving significant improvements in our organisation continuing to achieve robust stronger governance, within, efficient internal processes including CJS’ project management approach, an ethical infrastructure, robust financial control and appropriate investment in our people.	5.1 An ethical and robust governance programme along with continued development of the diversity and skillset of our Board members.
	5.2 Our People Strategy and Fair Work Framework with a continued focus on our equity diversity and inclusion plan.
	5.3 All financial governance requirements and assess potential financial services products that may better meet the needs of the organisation with a view to development of a business case for the consideration of the Board.
	5.4 A robust and ethical sustainability strategy across all delivery areas.
	5.5 Effective improvements to CJS infrastructure including using appropriate business and project management approaches, our engagement ethos, and consideration of appropriate emerging technology and automation approaches
	5.6 Develop and implement an improved system for planning and performance reporting before the publication of our next Corporate Plan.

# Sustainability Reporting

**Community Justice Scotland is committed to reducing its environmental impact and supporting the Scottish Government's climate goals, including the ambition for a Net Zero public sector by 2045. As part of the wider Scottish Government estate, the organisation adheres to the Scottish Government Environmental Policy, encompassing strategies for sustainable buildings, waste management, and resource efficiency.**

In 2024/25, Community Justice Scotland continued to prioritise sustainable travel practices, encouraging the use of public transport and carpooling for official business where operationally feasible. It is acknowledged that, due to operational constraints or the geographical location of meetings, public transport may not always be a viable option.

The organisation also works to minimise travel by scheduling meetings in locations that reduce the need for extensive travel and by utilising remote attendance where applicable. Video conferencing continues to be a key tool in reducing travel-related emissions and associated costs. Furthermore, the shift from in-person to blended learning and engagement is being actively pursued to further support carbon reduction and enhance efficiency.

These initiatives align with the Scottish Government's environmental objectives and demonstrating Community Justice Scotland's ongoing commitment to sustainability.



**Karyn McCluskey**

Chief Executive and Accountable Officer

---

05 November 2025

# ACCOUNTABILITY REPORT

## Corporate Governance Report Directors' Report

### Community Justice Scotland Governance Structure

---

Led by Chief Executive Karyn McCluskey, Community Justice Scotland is now in its eighth year of operation and currently has a staff base of 45.

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

#### Our Board

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

On 31 March 2025, the Community Justice Scotland Board which is responsible for the leadership, direction and governance of the organisation consisted of the Chair, Catherine Dyer CBE, 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 some Board meetings and all of the meetings of the Audit and Risk Committee (ARC). In 2024/25 the Board met six times, the Audit and Risk Committee met four times, the Human Resource and Remuneration Committee (HRRC) met four times, and the Community Justice Advisory Committee (CJAC) did not meet.

Community Justice Scotland reported quarterly to the Board on its performance against the priority actions set out in the [Business Plan for 2024/25](#). Details of the yearly performance against measures can be found in the section titled 'Performance reporting against Business Plan Measures 2024/25' starting on [page 22](#) of this report. Performance reports were framed around and consistent with the indicators specified in the Business Plan.

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

During the year two Board members continued to declare an interest in the Community Justice Scotland Commissioning Strategy, with their involvement in third sector organisations that would have an interest in the voluntary throughcare and mentoring contract. This was noted by the Board, and it was agreed that both members would continue to leave meetings when the discussion on Commissioning Project took place until the contract was awarded in November 2024.

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



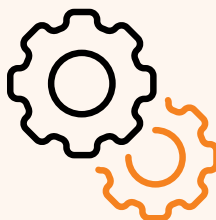
### Audit and Risk Committee (ARC)

The Audit and Risk Committee advises the Board and Accountable Officer on the integrity of financial and performance reporting. It monitors governance, the framework and associated policies, internal controls and ensures compliance with relevant legislation. It plays a critical role in identifying, assessing, and mitigating risks, thereby safeguarding the organisation's assets and reputation. The committee also reviews the findings of internal and external audits, ensuring that any issues are promptly addressed, and that the organisation adheres to best practices in financial management and risk mitigation.



### Human Resources and Remuneration Committee (HRRC)

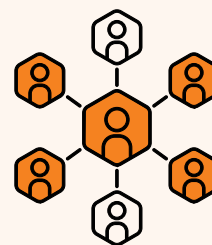
On behalf of and reporting to the Board, the Committee monitors and oversees various critical areas, including the annual pay remit for the Chief Executive, Chair, and Board Members submitted to the Scottish Government. It monitors and endorses the people strategy and plan, employment policies, staff development strategies, equality and diversity initiatives, health and safety measures, and overall employee wellbeing. Additionally, the HRRC ensures the implementation of the Board's recommendations and decisions, thereby supporting the organisation's strategic goals and fostering a positive work environment.



### 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.



### Auditors

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

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



### Personal Data Related Incidents

There were no data security incidents during the year.



### Managing financial transactions and payment of suppliers

Community Justice Scotland is committed to prompt payment for goods and services received. We aim to pay all invoices within 10 days of receipt. We have carried out a review of how to improve the system for monitoring the receipts and payment of invoices during 2024/25 and will be looking to bring in a new system in 2025/26.



# Statement of Accountable Officer's Responsibilities

---

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

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

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

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

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

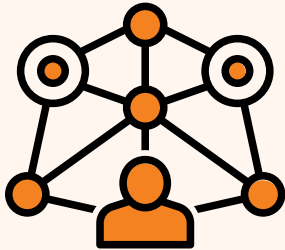
**As Accounting Officer, I can confirm that:**

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

# Governance Statement

---

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



## Governance Framework

Community Justice Scotland is a Non-Departmental Public Body sponsored by the Scottish Government's Justice Directorate. [The Scottish Government Framework agreement](#) with Community Justice Scotland was established in 2017 and updated and completed during this year. This describes the relationships between Scottish Government and Community Justice Scotland and the various reporting and authorisation requirements on the body in relation to the Scottish Government.

It requires that Scottish Ministers approve the Community Justice Scotland [Corporate Plan](#), and that the organisation delivers its functions effectively and efficiently within the aims, policies, and priorities.

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

The Community Justice Scotland Board, led by the Chair, is responsible for the leadership, direction, and governance of Community Justice Scotland. Details of the operation of the Board can be found in the Directors' Report on [page 36](#)

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

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

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

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





### **Our Risk Management Process**

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

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



---

### **Identification, evaluation, and control of risk**

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



---

### **Best Value**

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



### **System of Internal Control**

The system of internal control is based on an on-going process designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively, and economically. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the Community Justice Scotland policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. There were no significant control issues identified this year within CJS's internal systems or arising from previous years against which the Accountable Officer is required to report.

In October 2024 CJS moved to the Scottish Government Oracle platform for its Finance and Human Resources. Some control issues were encountered with the new system, impacting CJS's ability to conduct normal validations of data. Extensive resource was committed to conducting manual validation checks in order to provide assurance of CJS's financial data. We rely on Scottish Government assurance in relation to the Oracle platform. As part of its review of financial systems, CJS has identified an off the shelf finance package suitable for use by small organisations that will better support its internal controls and processes. This will be implemented in conjunction with Oracle during 2025/26.

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.

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

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

The system of risk management is laid out in the Community Justice Scotland risk management strategy and is appropriate to the organisation and its purposes. Community Justice Scotland Internal Audit has issued a substantial level of assurance for 2024/25.



### **Fraud, Corruption and Bribery Report**

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

Whilst there has been no incident of fraud in Community Justice Scotland there have been various phishing scams and attempts to either get information or financial payment. These types of incidents are on the increase, and we have made staff aware of the incidents. A training programme to complement the policy on fraud was delivered to staff and Board members during 2024/25.



---

### **Assurance**

As Accountable Officer, I am responsible for reviewing the effectiveness of the systems of internal control within Community Justice Scotland. This review is informed by the work of internal auditors, who have provided a substantial assurance opinion for 2024/25, indicating that our control environment is robust and well managed. Executive managers across the organisation are responsible for developing and maintaining the internal control framework, and they have kept me informed of plans to address any identified weaknesses. I also take into account the findings and recommendations of external auditors, as outlined in their management letter and other reports. In addition, I am advised on the effectiveness of internal controls by the Audit and Risk Committee. Further assurance is provided through certificates received from the Scottish Government for the systems and services they provide for us.



# Remuneration and Staff Report

## Fair Work

Community Justice Scotland is fully committed to the Scottish Government's Fair Work First policy. We aim to foster a workplace where employees are actively engaged, supported through meaningful training and development opportunities, and empowered through positive, inclusive working practices. Our goal is to create an agile, dynamic, and forward-thinking organisation.

The figures presented in the tables on pages 44, 46, 47, and 48, along with the staff costs detailed on page 49 of this Remuneration Report, have been audited by Audit Scotland. All other sections of the Remuneration Report were reviewed by Audit Scotland for consistency with the financial statements.

## Pay and Conditions of service

### Board Members

Members of Community Justice Scotland are appointed by Scottish Ministers through the Public Appointments process.

The Chair receives a non-pensionable fee of £339 per day, based on a minimum of 7.5 hours (excluding meal breaks), for time spent carrying out their duties as required or requested by the organisation. The Chair is expected to commit up to 4 days per month, capped at 300 hours (equivalent to 40 days) per financial year. This equates to a maximum annual fee of £13,560. Due to exceptional circumstances relating to additional work and the recruitment of new panel members during 2024/25, the Chair committed and was remunerated for time in excess of 300 hours during this financial year.

Board Members can commit up to 20 days per year and are entitled to a fee of £248 per 7.5-hour day (excluding meal breaks), also on a pro rata basis, up to a maximum annual fee of £4,960.

The Chair and Board Members are also entitled to claim reasonable travel expenses, in line with the Scottish Government's Appointments Pay and Remuneration Policy.

## Remuneration of Board members for 2024/25 was as follows:

Board Member	2024/25 £'000	2023/24 £'000
Henry Acres (joined Feb 2025)	0 - 5	-
*Pauline Aylesbury	0 - 5	0 - 5
Graham Bell	0 - 5	5 - 10
Linda Bendle (left Feb 2025)	0 - 5	0 - 5
Adam Burley (left July 2024)	0 - 5	0 - 5
Linda de Caestecker	0 - 5	0 - 5
Catherine Dyer	15 - 20	10 - 15
Lorraine Gillies (joined Feb 2025)	0 - 5	-
Steve Kirkwood (left Oct 2024)	0 - 5	0 - 5
Keith Rosser (joined Feb 2025)	0 - 5	-
Alec Spencer	0 - 5	0 - 5
Glenys Watt (left Feb 2025)	0 - 5	0 - 5
Helen Wollaston (joined Feb 2025)	0 - 5	-

\* Pauline Aylesbury is employed by the Scottish Government as a senior civil servant 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 2023/24 and 2024/25 were in the £0-5k pay scale. Graeme Hill, co-opted member to the Board and ARC is remunerated on the same basis as a Board member, payments made for 2023/24 and 2024/25 were in the £0-5k pay scale.

### Chief Executive and Staff

The Chief Executive's base salary is in the salary range of £105,000 - £110,000 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 Community Justice Scotland (CJS) staff is set by the Scottish Government, as CJS is part of the main bargaining unit.

In accordance with the Scottish Government's Public Sector Pay Policy, no performance-related or other forms of bonus payments were made in 2024/25.

Employees on permanent or fixed-term contracts are required to give up to three months' notice. Contracts cannot be ended before their agreed conclusion unless through a formal process under CJS's performance or conduct procedures.

As part of the main bargaining unit, CJS is included in the Scottish Government's commitment to no compulsory redundancies, as outlined in the standard terms and conditions.

CJS had no exit packages during 2024/25.

## Board and staff resources

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

### Board

Board Members	All		Male		Female	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Chair	1	1	0	0	1	1
Deputy Chair	0	1	0	0	0	1
Board Members	8	7	4	4	4	3
ARC Co-opted member	1	1	1	1	0	0
Board Advisor	1	1	0	0	1	1
<b>Total Board Members</b>	<b>11</b>	<b>11</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>

This table shows CJS Board information as at 31st March 2025.

### Staff

Community Justice Scotland Staff	All		Male		Female	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Chief Executive	1	1	0	0	1	1
Permanent Staff	40	36	12	12	28	24
Fixed Term Appointments	4	8	0	0	4	8
Seconded	0	0	0	0	0	0
Agency Staff	1	0	1	0	0	0
<b>Total Staff</b>	<b>46</b>	<b>45</b>	<b>13</b>	<b>12</b>	<b>33</b>	<b>33</b>

This table shows CJS staffing information as at 31st March 2025 and incorporates agency and secondeed staff numbers. CJS does not include agency and seconded staff in the other staffing figures in this report, which relate to directly employed staff.



## Remuneration

	Total Remuneration for the year ending 31st March 2025	Total Remuneration for the year ending 31st March 2024
<b>Karyn McCluskey, Chief Executive</b>		
Salary	£105,000 - £110,000	£100,000 - £105,000
Pension Benefit	£43,000	£41,000
Total	£150,000 - £155,000	£145,000 - £150,000
<b>Bill Fitzpatrick, Director of Operations</b>		
Salary	£85,000 - £90,000	£80,000 - £85,000
Pension Benefit	£33,000	£32,000
Total	£115,000 - £120,000	£115,000 - £120,000

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

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

## Fair Pay

	Year Ended 31 March 2025	Year Ended 31 March 2024
25th Percentile Remuneration	£41,937	£40,438
Median Remuneration	£54,552	£47,358
75th Percentile Remuneration	£54,552	£52,603
25th Percentile Ratio	2.57:1	2.53:1
Median Pay Ratio	1.98:1	2.16:1
75th Percentile Ratio	1.98:1	1.95:1
Remuneration range	£25,000 - £110,000	£25,000 - £105,000
Highest pay banding	£105,000 - £110,000	£100,000 - £105,000

**The salaries in the table above are based on salary bandings as set by the Scottish Government. All figures are in relation to salary only as no bonuses were payable in 2024/25.**

The mid-point of the banding for the highest paid director's pay has increased by 4.8% from 2023/24 to 2024/25 (0% from 2022/23 to 2023/24). The average pay of all staff excluding the highest paid director has increased by 6.1% from 2023/24 to 2024/25 (2.2% from 2022/23 to 2023/24). This reflects staff in post progressing up pay scales, with a higher proportion of staff employed at the top of pay scales in 2024/25 compared to 2023/24.

Whilst the 25th and 75th percentile pay ratios show small increases in 2024/25 compared to 2023/24, the median pay ratio shows a more significant decrease. This reflects the overall position of staff salary increases greater in percentage terms than those awarded 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 because of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements.

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

## Real Increase

Pension Benefits	Total accrued pension at pension age at 31st March 2025 £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31st March 2025 £'000	CETV at 31st March 2024 £'000	Real increase in CETV £'000
<b>Karyn McCluskey</b> Chief Executive	20 - 25	2.5 - 5	372	307	33
<b>Bill Fitzpatrick</b> Director of Operations	5 - 10	0 - 2.5	148	103	30

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

### 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](http://www.civilservicepensionscheme.org.uk)

### Pension Liabilities

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

## Sickness absence (not subject to audit)

	2024/25	2023/24	2022/23
Average Working Days Lost per staff year	11.3 days	12.7 days	3.9 days

During the financial year 2024/25, Community Justice Scotland experienced a high level of staff absence, which contributed to a continued higher average number of working days lost. Sickness absence is reported as Average Working Days Lost per Staff Year (AWDL), calculated over a rolling 12-month period. This figure is determined by dividing the total number of scaled sick days by the total number of staff years.

### Expenditure on Consultancy and Off Payroll Matters

To address short-term capacity challenges and to ensure the continued delivery of core functions, Community Justice Scotland engaged external resources where necessary. This included the use of contingent labour at a cost of £82,444. These engagements enabled the organisation to respond effectively to resourcing pressures and to access specialised expertise not available in-house.

### Equal Opportunities and Diversity

Community Justice Scotland is fully committed to promoting equality, diversity, and inclusion both within the workplace and throughout our wider operations.

We have a comprehensive suite of policies to ensure equality remains a core priority. These include our Values Framework, People Strategy, Equality, Diversity and Inclusion Policy, Resourcing Policy, and our approach to conducting Integrated Impact Assessments.

We are dedicated to building a workforce that reflects the diverse communities we serve. Our resourcing approach is trauma-informed, values-driven, and people-centred, ensuring fairness, dignity, and respect are embedded in all aspects of recruitment and employment.

## Staff Costs

Staff Costs	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
Wages and salaries	2,280	2,164
Social security costs	261	244
Other pension costs	647	572
Agency costs	10	8
Board fees and expenses	46	42
<b>Total administration staff costs</b>	<b>3,244</b>	<b>3,030</b>

## Staff Numbers

The average number of full-time equivalent (FTE) staff employed in the year was 43.77 (42.79 in 2023/24).



# Parliamentary Accountability and Audit Report

## Auditor's Remuneration

The annual accounts of Community Justice Scotland are audited by the Auditor General for Scotland in accordance with Section 11 (4) of the Community Justice (Scotland) Act 2016. External audit services for the 2024/25 accounts were at a cost of £18,330 (2023/24 £17,665) and have been agreed by the Audit and Risk Committee. No additional payments were made to the auditor for non-audit work.

## Political Expenditure

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

## Gifts and Charitable Donations

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

## Losses and Special Payments

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

## Remote Contingent Liabilities

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



---

**Karyn McCluskey**

Chief Executive and Accountable Officer

05 November 2025

# 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 2025 under the Community Justice (Scotland) Act 2016. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers' Equity and notes to the financial statements, including the Statement of 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 2024/25 Government Financial Reporting Manual (the 2024/25 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 2025 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 2024/25 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 27 May 2025. My period of appointment is three years, covering 2024/25 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](http://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.



---

**Stuart Nugent,**  
Audit Scotland  
4th Floor, The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT  
05 November 2025

# FINANCIAL STATEMENTS

## Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure for the year ended 31st March 2025

Administrative Costs	Note	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
Staff Costs	2	(3,244)	(3,030)
Other Admin Costs	3	(667)	(630)
Depreciation	4	(8)	(7)
Net Operating Cost		(3,919)	(3,667)

# Statement of Financial Position

Statement of Financial Position as at 31st March 2025

	Note	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
<b>Non-Current Assets</b>			
Property, plant and equipment	4	15	13
<b>Total non-current assets</b>		<b>15</b>	<b>13</b>
<b>Current Assets</b>			
Trade and other receivables	5	18	13
Cash and cash equivalents	6	232	218
<b>Total current assets</b>		<b>250</b>	<b>231</b>
<b>Total Assets</b>		<b>265</b>	<b>244</b>
<b>Current Liabilities</b>			
Trade and other payables	7	(331)	(266)
<b>Total current liabilities</b>		<b>(331)</b>	<b>(266)</b>
<b>Non-Current Liabilities</b>			
IFRS16 Lease Liabilities	8	(6)	(5)
<b>Total non-current Liabilities</b>		<b>(6)</b>	<b>(5)</b>
<b>Total Liabilities</b>		<b>(337)</b>	<b>(271)</b>
<b>Net Assets / Liabilities</b>		<b>(72)</b>	<b>(26)</b>
<b>Taxpayers' Equity</b>			
General Fund	SOCTE	(72)	(26)
<b>Total Taxpayers' Equity</b>		<b>(72)</b>	<b>(26)</b>

The annual accounts report the results of Community Justice Scotland for the year to 31 March 2025. They have been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with section 12 of the Community Justice (Scotland) Act 2016.

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

*Karyn McCluskey*

**Karyn McCluskey**

Chief Executive and Accountable Officer

05 November 2025

# Statement of Cash Flows

Statement of Cash Flows for the year ended 31st March 2025

	Note	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
<b>Cash Flows from Operating Activities</b>			
Net operating cost	SOCNE	(3,919)	(3,667)
Adjustments for non-cash transactions:			
Depreciation	4	8	8
(Increase) / Decrease in trade and other receivables	5	(4)	14
Increase / (Decrease) in trade and other payables	7 & 8	66	(7)
<b>Net Cash Outflow from Operating Activities</b>		<b>(3,849)</b>	<b>(3,653)</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of property, plant and equipment	4	(11)	(7)
<b>Net Cash Flow from Investment Activities</b>		<b>(11)</b>	<b>(7)</b>
<b>Cash Flows from Financing Activities</b>			
Funding	SOCTE	3,873	3,646
<b>Net Cash Flow Financing Activities</b>		<b>3,873</b>	<b>3,646</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>		<b>13</b>	<b>(14)</b>
Cash and cash equivalents at beginning of period	6	218	231
Cash and cash equivalents at end of period	6	232	218
<b>Net Change in Cash and Cash Equivalent Balances</b>	<b>6</b>	<b>13</b>	<b>(13)</b>



## Statement of Changes in Taxpayers' Equity

Statement of Changes in Taxpayers' Equity for the year ending 31st March 2025

	Note	General Fund £'000
<b>Balance at 31 March 2024</b>		<b>(26)</b>
Net operating cost for the year	SOCNE	(3,919)
Net funding		3,873
<b>Balance at 31 March 2025</b>		<b>(72)</b>

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

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

# Note to Accounts

## Notes to the Accounts for the year ended 31st March 2025

### 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	3 years Hardware
IFRS 16 leased assets	over term of lease

#### (d) Government grants

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

#### (e) Amortisation

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

IT Software	3 years
IT Websites	5 year

#### (f) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2024/25, Community Justice Scotland made no provisions.

#### (g) Value added tax

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

## **h) Receivables**

All material amounts due as at 31 March 2025 have been brought into the account irrespective of when actual payments were received.

## **(i) Payables**

All material amounts outstanding as at 31 March 2025 have been brought into account irrespective of when actual payments were made. In line with (m) IFRS 16 Leases, right-of-use asset lease liabilities are included within Trade and other Payables within the Statement of Financial Position.

## **(j) Pensions**

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

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

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

## **(k) Going concern**

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

## **(l) New Accounting Standards**

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

## **(m) IFRS 16 – Leases**

IFRS 16 was implemented from 1st April 2022.

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

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

## **(n) Rounding of Figures**

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

## **(o) Foreign Currency Transactions**

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 49](#) of the Remuneration and Staff Report.

### 3. Other operating costs

Other Operating Costs	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
Accommodation including rent and rates	28	23
IT	86	140
Other staff costs	26	27
Other office costs	250	185
Other administration costs	277	255
<b>Total other operating costs</b>	<b>667</b>	<b>630</b>

### 4. Property, plant, and equipment 2024/25

Cost	IFRS16 Lease Assets £'000	Information Technology Hardware £'000	Total £'000
At 31 March 2024	28	8	36
Additions	8	0	8
Disposals	0	0	0
Revaluation	3	0	3
At 31 March 2025	39	8	47
<b>Depreciation</b>			
At 31 March 2024	(15)	(8)	(23)
Charge for year	(8)	0	(8)
Disposals	0	0	0
Revaluation	0	0	0
At 31 March 2025	(23)	(8)	(31)
<b>Net Book Value at 31 March 2025</b>	<b>15</b>	<b>0</b>	<b>15</b>
<b>Analysis of Asset Financing:</b>			
Owned	0	0	0
Finance Leased	15	0	15
<b>NBV at 31 March 2025</b>	<b>15</b>	<b>0</b>	<b>15</b>



#### 4. Property, plant, and equipment 2023/24

Cost	IFRS16 Lease Assets £'000	Information Technology Hardware £'000	Total £'000
At 31 March 2023	22	8	30
Additions	7	0	7
Disposals	0	0	0
Revaluation	(1)	0	(1)
At 31 March 2024	28	8	36
<b>Depreciation</b>			
At 31 March 2023	(8)	(8)	(16)
Charge for year	(8)	0	(8)
Disposals	0	0	0
Revaluation	1	0	1
At 31 March 2024	(15)	(8)	(23)
<b>Net Book Value at 31 March 2024</b>	<b>13</b>	<b>0</b>	<b>13</b>
<b>Analysis of Asset Financing:</b>			
Owned	0	0	0
Finance Leased	13	0	13
<b>NBV at 31 March 2024</b>	<b>13</b>	<b>0</b>	<b>13</b>

#### 5. Trade receivables and other current assets

Amounts falling due within one year:	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
Prepayments and accrued income	16	11
Other receivables	1	2
<b>Total receivable within 1 year</b>	<b>18</b>	<b>13</b>

#### Intra Government Receivables

There are no intra government receivables.

## 6. Cash and cash equivalents

	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
Balance at beginning of period	218	231
Net change in cash and cash equivalent balances	13	(13)
<b>Balance at end of period</b>	<b>232</b>	<b>218</b>
<b>The following balances were held at 31 March:</b>		
GBS accounts	232	218
<b>Balance at 31 March</b>	<b>232</b>	<b>218</b>

## 7. Trade payables and other current liabilities

Amounts falling due within one year:	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
Other payables	323	259
IFRS16 Lease Liabilities	8	7
<b>Total payable within 1 year</b>	<b>331</b>	<b>266</b>

### Intra Government Payables

There are no intra government payables.

## 8. Non-current liabilities

Amounts falling due within one year:	Year to 31 March 2025 £'000	Year to 31 March 2024 £'000
IFRS16 Lease Liabilities	6	5
<b>Total payable within 1 year</b>	<b>6</b>	<b>5</b>

## 9. Financial instruments

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

## 10. Related party transactions

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

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

No transactions have taken place in 2024/25 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 2025	Year to 31 March 2024
	£'000	£'000
Not later than one year	8	7
Later than one year and not later than five years	6	5
Later than five years	0	0
<b>Obligations under non IFRS 16 leases comprise:</b>		
Not later than one year	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0

Payments due under IFRS 16 leases relate to the lease of premises. The lease renews on an annual basis and has an extension date of 31st December 2026.

## 13. Segmental reporting

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

## 14. Post Balance Sheet Events

There have been no post balance sheet events since 31 March 2025 that require disclosure or adjustment within the financial statements.

# DIRECTION BY SCOTTISH MINISTERS



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

## 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



**Community Justice Scotland**

R1 Spur, Saughton House,  
Broomhouse Drive,  
Edinburgh EH11 3XD

**T: 0300 244 8420**

**[www.communityjustice.scot](http://www.communityjustice.scot)**

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

First Published December 2025