

Company Registration No. 340129 (Republic of Ireland)

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

**ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**

COMPANY INFORMATION

Directors	Deirdre Manninger Pauline Shields Sophia Carey Ian O'Donnell Aoife McNicholl Ruth Penney Ciairin De Buis Una Doyle James O'Mahony Mary Griffin Susan Leahy Donna Creaven Gerard O'Brien Lynsey Black Noella Carroll	(Appointed 12 March 2024) (Appointed 2 October 2024) (Appointed 2 October 2024)
Secretary	James O'Mahony	
Company number	340129	
Registered office	Coleraine House, Coleraine Street, Dublin 7.	
Business address	Coleraine House, Coleraine Street, Dublin 7.	
Auditor	Browne Murphy & Hughes Chartered & Certified Accountants & Registered Auditors, 28 Upper Fitzwilliam Street, Dublin 2.	
Bankers	Bank of Ireland 112 Mobhi Road, Glasnevin, Dublin 9, D09 E062	
CHY number	15012	
CRA number	20050573	

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

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ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their annual report and financial statements for the year ended 31 December 2024.

Principal activities

The company exists to promote a wider public understanding of the administration of criminal justice, the causes and prevention of crime and treatment of offenders.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Maura Butler	(Resigned 12 June 2024)
Deirdre Manninger	
Pauline Shields	
Yvonne Furey	(Resigned 12 March 2024)
Tony O'Donovan	(Resigned 4 October 2024)
Sophia Carey	
Ian O'Donnell	
Claire Hamilton	(Resigned 4 October 2024)
Aoife McNicholl	
Ruth Penney	
Ciairin De Buis	
Una Doyle	
James O'Mahony	
Mary Griffin	
Susan Leahy	
Donna Creaven	
Gerard O'Brien	(Appointed 12 March 2024)
Lynsey Black	(Appointed 2 October 2024)
Noella Carroll	(Appointed 2 October 2024)

The Directors have no interests in the company as the company is limited by guarantee having no share capital.

Results and dividends

The results for the year are set out on page 8.

Political donations

There were no political contributions made during the year.

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and experienced staff, and ensuring that sufficient company resources are available for the task.

The accounting records are held at the company's registered office, Coleraine House, Coleraine Street, Dublin 7.

Post reporting date events

The risk associated with economic cycles and inflation could have an adverse impact on the business.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2024**

Auditor

In accordance with the Companies Act 2014, section 383(2) Browne Murphy & Hughes continue in office as auditors of the company.

Taxation status

The company is a registered charity and is exempt from Corporation Tax.

Reserves level statement

Mindful that ACJRD's activities and outputs are planned on an annual basis and that certain situations require other than administrative spending and also being mindful that a crisis situation could result in necessary decisions to make immediate expenditure cuts, The Council of ACJRD determines that it needs to have a Reserve Level that is sufficient and prudent. At a minimum, this Reserves Level allows ACJRD to:

- Implement agreed strategic activities;
- Pay its office licence fee for a minimum three-month notice period;
- Meet newly implemented regulatory obligations and associated training needs that could not have been anticipated in the annual administrative budget planning;
- Implement its activities in circumstances where an important income stream ceases unexpectedly or where its receipt has been delayed;
- Finance activities that are agreed collaborations, in circumstances where the collaborator/s will ultimately reimburse all/some of the outlay expended, on receipt of an invoice from ACJRD;
- Finance and maintain a dedicated bank account to finance activities that are agreed as those collaborations, in circumstances where the collaborator/s will ultimately reimburse the outlay expended, on receipt of an invoice from ACJRD;
- Maintain a separate restricted funds Research Account;
- Meet its obligations as an employer by paying redundancy payments to its staff at a statutory minimum.

In circumstances where ACJRD CLG is obliged to wind up, Reserves are required on an ongoing basis in order to:

- Implement an orderly completion of the Association's activities for a period of no less than three months;
- Complete all standard Company Office processes on wind-up, to include voluntary strike off
- Dispose of Office contents and equipment.

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

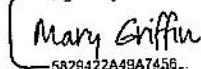
This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

On behalf of the board

Signed by:



.....5B29122A49A7656..

Mary Griffin

Director

..7/17/2025.....

Signed by:



.....9A87FE3DFA2E4C0..

Noella Carroll

Director

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

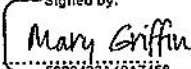
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

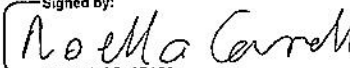
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Signed by:

.....5829422A49A7458...
Mary Griffin
Director
.....7/17/2025.....

Signed by:

.....9A87FE3DEA2EAC0...
Noella Carroll
Director

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

Opinion

We have audited the financial statements of Association for Criminal Justice Research and Development ('the company') for the year ended 31 December 2024, which comprise the income and expenditure account, the statement of financial position, the statement of changes in reserves and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

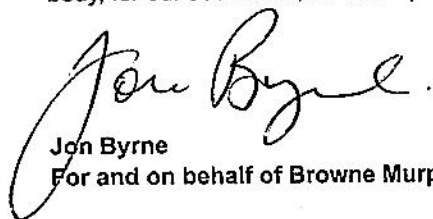
ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jon Byrne

For and on behalf of Browne Murphy & Hughes

Date: 17/7/2025

Chartered & Certified Accountants
& Registered Auditors,
28 Upper Fitzwilliam Street,
Dublin 2.

**ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024	2023
	Notes	€	€
Income	3	117,982	121,657
Administrative expenses		(107,779)	(113,462)
Surplus before taxation		10,203	8,195
Taxation		-	-
Surplus for the financial year	15	10,203	8,195

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

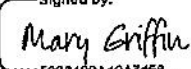
STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 €	€	2023 €	€
Fixed assets					
Tangible assets	9		-		291
Current assets					
Debtors	11	5,542		936	
Cash at bank and in hand		120,352		109,140	
		125,894		110,076	
Creditors: amounts falling due within one year	12	(15,916)		(10,592)	
Net current assets			109,978		99,484
Total assets less current liabilities			109,978		99,775
Reserves					
Income and expenditure account	15		82,878		82,676
Strategy Implementation Reserve	15		27,100		17,100
Members' funds			109,978		99,775

7/17/2025

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:

Signed by:

.....582B422A49A746B...
Mary Griffin
Director

Signed by:

.....9A87FE3DFA2E4C0...
Noella Carroll
Director

**ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**

**STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Income and expenditure €
Balance at 1 January 2023	15	91,580
Year ended 31 December 2023:		
Surplus and total comprehensive income for the year		8,195
Balance at 31 December 2023		99,775
Year ended 31 December 2024:		
Surplus and total comprehensive income for the year		10,203
Balance at 31 December 2024		109,978

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

Association for Criminal Justice Research and Development is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Coleraine House, Coleraine Street, Dublin 7.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102 as adapted for Section 1A") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

Website Development	33.3% straight line
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1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial assets

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

1.8 Financial liabilities

Basic financial liabilities are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

1.9 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

a) Establishing useful economic lives for depreciation of fixed assets.

The company's accounting policy for depreciation are set out in policy 1.4 and policy 1.5. The annual depreciation/amortisation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset's useful lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income

	2024	2023
	€	€
Grant Income		
Probation Service	15,000	15,000
Garda Inspectorate	-	5,000
Parole Board	5,000	-
Policing Authority	5,000	5,000
Department of Justice	30,000	30,000
Irish Prison Service	30,000	30,000
Department of Children, Equality, Disability, Integration and Youth	15,000	15,000
Total Grant Income	100,000	100,000
Membership Fees	6,590	7,165
Conference Income	11,334	14,209
Donations	-	210
Working Group Seminar	58	73
Total	117,982	121,657

4 Operating surplus

	2024	2023
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	291	290

5 Auditor's remuneration

	2024	2023
	€	€
Fees payable to the company's auditor and associates:		
For audit services		
Audit of the financial statements of the company	1,722	1,722

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Employees

The average monthly number of persons employed by the company during the year was:

	2024 Number	2023 Number
Administration (1.2 Whole Time Equivalents)	1	1

Their aggregate remuneration comprised:

	2024 €	2023 €
Wages and salaries	56,674	56,738
Social security costs	5,864	5,904
	<u>62,538</u>	<u>62,642</u>

7 Remuneration of key management personnel

The remuneration of key management personnel, which comprised of 1 employees during the year,(2023:1) is as follows:

	2024 €	2023 €
Aggregate compensation	<u>39,890</u>	<u>39,824</u>

8 Intangible fixed assets

	Website Development €
Cost	
At 1 January 2024 and 31 December 2024	<u>2,360</u>
Amortisation and impairment	
At 1 January 2024 and 31 December 2024	<u>2,360</u>
Carrying amount	
At 31 December 2024	<u>-</u>
At 31 December 2023	<u>-</u>

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Tangible fixed assets	Fixtures, fittings & equipment €	Computer equipment €	Total €
Cost At 1 January 2024 and 31 December 2024	6,134	4,587	10,721
Depreciation and impairment At 1 January 2024 Depreciation charged in the year	6,134 -	4,296 291	10,430 291
At 31 December 2024	6,134	4,587	10,721
Carrying amount At 31 December 2024	-	-	-
At 31 December 2023	-	291	291
10 Financial instruments	2024 €	2023 €	
Carrying amount of financial assets Debt instruments measured at amortised cost	120,352	109,140	
Carrying amount of financial liabilities Measured at amortised cost	6,183	116	
11 Debtors	2024 €	2023 €	
Amounts falling due within one year:			
Prepayments	5,542	936	
12 Creditors: amounts falling due within one year	Notes	2024 €	2023 €
Trade creditors	13	6,024	60
PAYE and social security		151	1,532
Deferred income		-	5,000
Other creditors		159	56
Accruals		9,582	3,944
		15,916	10,592

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13	Deferred income	2024	2023
		€	€
	Deferred income	-	5,000
		<u></u>	<u></u>
14	Members' liability		
	The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.		
15	Income and expenditure account	2024	2023
		€	€
	At the beginning of the year	99,775	91,580
	Surplus for the year	10,203	8,195
	Transfer to Strategy Implementation Reserve	(27,100)	(17,100)
		<u></u>	<u></u>
	At the end of the year	82,878	82,676
		<u></u>	<u></u>
		2024	2023
		€	€
	Strategy Implementation Reserve		
	At the beginning of the year	17,100	3,395
	Transfer from General Reserve in the year	10,000	14,500
	Website Development amortisation	-	(795)
		<u></u>	<u></u>
	At the beginning and end of the year	27,100	17,100
		<u></u>	<u></u>

At the 1st January 2024, there was an opening balance of €17,100 in the Strategy Implementation Reserve. There was no amortisation expense relating to website development during the year. The Board agreed to increase the strategy implementation reserve by an amount of €10,000 from Income & Expenditure reserves. This will be transferred over a 3 year period with €14,500 transferred in 2023, followed by €10,000 in 2024 & 2025. The closing balance at 31st December 2024 is €27,100.

16 Ultimate controlling party

The company is controlled by the board of directors.

17 Approval of financial statements

The directors approved the financial statements on the 7/17/2025

**ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
Income		
Grant income	100,000	100,000
Membership fees	6,590	7,165
Conference income	6,087	7,422
ICJA Conference	5,247	6,787
Donations	-	210
Working group seminar	58	73
	<u>117,982</u>	<u>121,657</u>
Administrative expenses	<u>(107,779)</u>	<u>(113,462)</u>
Operating surplus	<u><u>10,203</u></u>	<u><u>8,195</u></u>

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

SCHEDULE OF ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Administrative expenses		
Wages and salaries	56,674	56,738
Social security costs	5,864	5,904
Board/staff training	-	2,846
Rents (Office)	9,143	8,933
Premises insurance	974	974
Office expenses and repairs	3,254	5,839
Recruitment costs	8,410	6,302
Postage, courier and delivery charges	36	194
Professional subscriptions	80	-
Legal and professional fees	20	-
Bookkeeping	2,108	2,183
Audit fees	1,722	1,722
Bank charges	309	284
Telecommunications	1,507	1,167
Sundry expenses	1,203	1,221
Conference expenses	7,517	7,655
Working groups	90	763
Volunteer costs	532	462
Governance IT costs	2,682	3,196
ICJA conference expenses	5,363	6,789
Depreciation	291	290
	<u>107,779</u>	<u>113,462</u>