

Company Registration No: 01942930  
Registered Charity No: 800367

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**(A Company Limited by Guarantee)**

**REPORT AND ACCOUNTS**

**YEAR ENDED 30 APRIL 2019**

**GOLDWINS**  
**Chartered Accountants**  
**Registered Auditors**  
**75 Maygrove Road**  
**West Hampstead**  
**LONDON, NW6 2EG**

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
(A Company Limited by Guarantee)**

**INDEX TO THE ACCOUNTS**

**YEAR ENDED 30 APRIL 2019**

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## **COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>TRUSTEES</b>	From 13th September 2018
<b>PRESIDENT:</b>	* His Hon. Justice Charles Mkandawire
<b>EXECUTIVE VICE-PRESIDENT</b>	* Judge Tim Workman CBE
<b>IMMEDIATE PAST PRESIDENT</b>	* His Hon. Chief Judge John Lowndes
<b>LIFE VICE PRESIDENTS</b>	* Mr David Armati * The Hon Judge Sandra Oxner * Mr Michael Lambert CBE * The Rt. Hon. Lord Hope of Craighead, KT, QC, PC, * The Hon. Mrs Justice Norma Wade-Miller
<b>REGIONAL VICE PRESIDENTS</b>	* Mrs Justice Lynne Leitch (Atlantic and Mediterranean) * Justice Richard Williams (Caribbean) * Justice Patrick Kiage (East, Central and Southern Africa) * Justice Balasundaram Rajendran (Indian Ocean) * Judge Mary Beth Sharp (Pacific) * Justice Constant Hometowu (West Africa)
<b>COUNCIL MEMBERS</b>	* Mr Musa Sanah Baushe (Nigeria) * Ms Linda Bradford-Morgan (Australia) * Judge Richard Cogswell SC (Australia) * His Hon. Chester Crooks (Jamaica) * Mrs Ibiere Foby (Nigeria) * Sheriff Gordon Liddle (Scotland) * Chief Magistrate Matankiso M Nthunya (Lesotho) * Dr Ei Sun Oh (Malaysia) * Mrs Sybil Roach Tennant (England and Wales) * Ms Katrina M. Walubita (Zambia)
<b>CO-OPTED COUNCIL MEMBERS</b>	* Sheriff Douglas Allan OBE (Scotland) * Sir James Dingemans (England and Wales) * Sir Salamo Injia (Papua New Guinea) * Justice Winston Patterson (Guyana) * His Hon. John Vertes (Canada)
<b>HONORARY TREASURER:</b>	* Mr Patrick Latham FCA
<b>SECRETARY GENERAL:</b>	Dr Karen Brewer
<b>DIRECTOR OF PROGRAMMES:</b>	District Judge Shamim Qureshi

\*Denotes Trustees

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

**REFERENCE AND ADMINISTRATIVE INFORMATION** – continued

Registered Office: Uganda House, 58-59 Trafalgar Square,  
London WC2N 5DX

Registered  
Charity No: 800367

Company Registered  
In England No: 1942930

**Professional Advisors**

**Bankers:**

National Westminster Bank plc  
45, Tottenham Court Road, London W1T QEA

CAF Bank Limited  
25 Kings Hill Avenue, Kings Hill, West Malling,  
Kent, ME19 4JQ

Scottish Widows Bank plc  
PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YK

**Auditors:**

Goldwins  
75 Maygrove Road  
West Hampstead  
London  
NW6 2EG

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2019**

## **STRUCTURE. GOVERNANCE AND MANAGEMENT**

The trustees present herewith their report and financial statements for the year ended 30 April 2019.

The trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

### **Governing Document**

The Charity is regulated by its Memorandum and Articles of Association.

### **Organisational Structure**

The Charity is a company limited by guarantee and not having a share capital. The membership consists of member associations being any judicial body of or including magistrates in a Commonwealth country accepted by Council as a judicial association and individual members, being persons who hold or have held office as magistrate or judge in any Commonwealth country or are persons of standing or experience in a judicial or other relevant legal sphere.

The officers of the Charity are the President, the Executive Vice-President, the Regional Vice Presidents, the Secretary General, the Treasurer, the Immediate Past President and Director of Programmes.

All members of Council are directors of the Company. Two members of the Council have been nominated to act on behalf of the directors in the day to day business of the Charity

The Charity is dependent on the voluntary services of the President, the Executive Vice President, the Regional Vice Presidents, the Council, the Director of Programmes, the Editor and Editorial Board of the Commonwealth Judicial Journal and the Treasurer for the functioning of the Charity.

### **Decision Making**

The Council of the CMJA is responsible for the direction and management of the affairs of the CMJA and shall consist of the President, the Executive Vice President, six Regional Vice Presidents, twelve other elected members, and up to four co-opted members. Hon. Life Vice Presidents, the immediate Past President and the Treasurer are ex-officio members of the Council.

The Council has power to appoint committees of three or more members with delegated authority.

The General Assembly of the CMJA consists of members of the member associations and individual members and shall meet no less frequently than every four years for the conduct of business pursuant to the objectives of the CMJA and for the purpose of electing the President, the Council, and the Hon. Life Vice Presidents of the CMJA.

### **Recruitment and Appointment of New Trustees**

The identification of potential new trustees and directors is carried out by the board, the aim being to recommend for appointment those with expertise appropriate to carry out the charitable company's work.

### **Trustee Induction and Training**

The trustees of the Charity who are all directors of the Company have received relevant training in their duties and responsibilities to run a charity and a company registered in England and Wales.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2019**

**Principal risks and uncertainties**

The main risks are lack of income due to late or non-payment of subscriptions, insufficient income from the annual conference due to too few delegates or cancellation for some reason, and staffing dependence on unpaid volunteers and two salaried staff.

The established written analysis of risks to which the Charity is exposed was reviewed by the trustees during the year. This analysis shows the probability, seriousness, current precautions and any further action proposed to mitigate the identified risks.

The major risks, to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

**Charity Guidance Code**

The CMJA Trustees and Council are fully aware of the new Code (published in 2017) and its guiding principles. The Code has been circulated to and discussed by the Council and steps have been taken to ensure compliance where possible. The new Code is kept under annual review by the trustees.

**OBJECTIVES AND ACTIVITIES**

**Purpose and aims**

The objectives of the organisation are to benefit all Commonwealth countries:

- ) by advancing the administration of the law and the rule of law by promoting the independence of the judiciary within the countries of the Commonwealth;
- ) by advancing education in the law, the administration of justice, the treatment of offenders and the prevention of crime within the Commonwealth; and
- ) by disseminating information and literature on all matters of interest concerning the legal process within the various countries comprising the Commonwealth.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the CMJA's aims and objectives and in planning the CMJA's future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that they have set.

The policies adopted by the CMJA comprise the dissemination of information and literature on matters of interest concerning the legal process by means of the Journal or Newsletter published by the CMJA; to act as an advisory and consultative body to the members; to pursue education objectives through the promotion of seminars and educational programmes organised with the assistance of the Director of Programmes.

These activities are considered by the trustees to meet the public benefit tests established by the Charity Commission, strengthening the rule of law and access to justice through the improvement of standards in the judiciary.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2019**

## **ACHIEVEMENTS AND PERFORMANCE**

The CMJA held its Triennial Conference in Brisbane, Australia from 9-13 September 2018 on the theme: **"Becoming Stronger Together"**. The Conference attracted 458 participants from 46 jurisdictions. The CMJA held its Council Meeting during the Conference. The CMJA's Regional Meetings and General Assembly took place during the Conference and a new Council was elected (see above). The CMJA General Assembly also adopted **"The Brisbane Declaration on the Independence and Integrity of the Lower Courts"** at the Conference. At the Conference, the CMJA also undertook a **survey on Terms and Conditions of Service of Judicial Officers**, the results of which will contribute to the work of the CMJA and its membership. A summary of the findings from the survey was published in the CMJA Newsletter of April 2019.

The CMJA in conjunction with the Commonwealth Lawyers Association (CLA), Commonwealth Legal Education Association (CLEA) and Commonwealth Parliamentary Association (CPA), has continued its work in promoting the Commonwealth (Latimer House) Principles on the Accountability of and Relationship between the Three Branches of Government in order to safeguard the independence of the judiciary and fundamental rights in the interests of public good. The CMJA has been cooperating with the Rule of Law Section (RoLS) of the Commonwealth Secretariat in advancing the review of the implementation of the Principles. The CMJA provided a report to the **Meetings of Senior Officials of Law Ministers and Law Ministers of Small Commonwealth Jurisdictions** in October 2018 held in London.

The CMJA has also continued to work with the Commonwealth Secretariat to advance the roll-out of the **"Latimer House Toolkit for Dialogue Between the Three Branches of Government"** in order to ensure good governance in Commonwealth countries. The toolkit was published in December 2015 and launched in July 2017 by the Commonwealth Secretariat. The Commonwealth Heads of Government (CHOGM) meeting in London in April 2018 endorsed the roll out of the Toolkit by the Commonwealth Secretariat in partnership with the CMJA, CLA, CLEA and CPA.

The CMJA continues to **monitor threats against judicial independence and the rule of law** around the Commonwealth. Since last year, it has made representations on judicial independence and constitutional reforms that affected judicial officers in several Commonwealth countries and issued joint statements with other associations relating to judicial independence in Kenya, Lesotho, Nigeria and the Seychelles as well as a statement on the Asia Bibi case in Pakistan. The CMJA continues to work to ensure that judicial independence becomes a "right" of all citizens in Commonwealth countries.

The CMJA continued its work liaising with the International Commission of Jurists and the UN Special Rapporteur on the Independence of Judges and Lawyers and other governmental and non-governmental organisations on issues of mutual concern in relation to judicial issues around the Commonwealth. It is a member of the UN-IRC NGO support group for the Independence of Judges and Lawyers and has supported a number of statements, events and reports by other members such as the International Commission of Jurists (ICJ) and the International Bar Association Human Rights Initiative (IBAHRI).

The CMJA continues to be involved in the work undertaken by the United Nations Office on Drugs and Crime (UNODC) in relation to the **Global Judicial Integrity Network**, in line with the Doha Declaration of 2015 (which re-affirms Member States commitments to "prevent and counter corruption, and to implement measures aimed at enhancing in public administration and promoting the integrity and accountability of our criminal systems, in accordance with the United Nations Convention against Corruption"). In April 2018, the CMJA organised a panel session at the launch of the Network in Vienna, Austria. The CMJA was involved in the drafting of the Declaration which came out of the Meeting and Justice Lynne Leitch, CMJA Council Member for Canada, was appointed to the Advisory Committee for the Network for two years. It has also been asked to contribute to a panel session for the second conference being held in Doha, Qatar in November 2019.

Through the expertise of Mrs Linda Bradford Morgan, CMJA Council Member for Australia, the CMJA has also been contributing to the drafting of a **UNODC "Handbook for the Judiciary on Violence Against Women"**. In addition, the CMJA was consulted on the **Draft Guidelines on the Use of Social Media by Judges** due to be published in late 2019.

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FOR THE YEAR ENDED 30 APRIL 2019**

In October 2018, the CMJA was represented by its President at the SADC Chief Justices Forum held in Lilongwe, Malawi which adopted the “**Lilongwe Principles and Guidelines on the Selection and Appointment of Judicial Officers**”. The CMJA President also attended and spoke at the International Commission of Jurists Forum on “*The State of Judicial Independence in Africa: Threats, Challenges and Opportunities*” in November 2018.

The CMJA has continued to advance its educational programme and has undertaken a joint training workshop on judicial independence and ethics with the RoL Section for judicial officers in Namibia in May 2018 and a course on “**Judicial Case Management and Ethics**” jointly with the UK Civil Service College in July 2018 and February 2019 with a view to improving standards in the judiciary across the Commonwealth. In February 2019, it also ran a training course for magistrates in Banjul, Gambia on “**Case Management and Judicial Independence and Ethics**” jointly with the Judicial College of England and Wales and the Gambia Judicial Education and Research Institute which was funded by ROLEUK and UK AID. In addition there was a Training of Trainers Session held in Banjul during the Course with a view to developing an Induction Course for Magistrates and Sentencing Guidelines. The CMJA Secretary General also participated in the Opening of the Legal Year ceremony and the Judicial Retreat to discuss the Strategic Plan of the Judiciary in February 2019. The CMJA has continued to work closely with the Judicial College and the Gambian Judicial Education and Training Institute to support the judiciary of the Gambia.

The Association produced two issues of the Commonwealth Judicial Journal in June and December 2018 and two issues of the Newsletter in December 2018 and April 2019 as well as two issues of the Gender Section Newsletter in August 2018 and February 2019. To save costs the newsletter is now being produced virtually. It has also continued to disseminate the Newsletter of the International Association of Family and Youth Court Judges with whom it has a reciprocal agreement. The CMJA continues to seek sponsorship for the Journal. It has kept the Gender and Human Rights Toolkit for paralegals, lawyers and judicial officers updated.

## **FINANCIAL REVIEW**

### **Policy on Reserves**

The trustees carry out an annual review of the free reserves policy in the light of risks and future plans. The trustees recognise that CMJA's expenditure on core activities exceeds annual income from subscriptions each year. Such deficits have, in the past, been funded from conference surpluses and donations. This profile is unlikely to change in the future so the trustees are mindful of the need to maximise conference income and donations.

The trustees have established a policy of having minimum free reserves of at least six months of resources expended each year, which equates to approximately £65,000. This will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts.

### **Financial Summary**

The financial transactions are as set out in the report and accounts which accompany this report. The accounts explain the application and movement of funds, the value of the assets, the reserves and financial position at the balance sheet date.

The charitable company income in 2019 amounted in total to £362,288 compared with £225,473 in 2018. Income included educational conference income of £267,089 (2018 £143,452) and donation and subscription income of £87,773 (2018 £78,588). The charitable company expenditure in 2019 amounted to £266,406 compared with £189,839 in 2018. Expenditure included total staff costs of £94,979 (2018 £81,322) and educational conference expenses of £209,208 (2018: £140,157).

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
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FOR THE YEAR ENDED 30 APRIL 2019**

The surplus from all operations for the year ended 30<sup>th</sup> April 2019 was £95,882 (2018: surplus of £35,634). The net assets of the charitable company amounted to £270,349 at 30<sup>th</sup> April 2019 (2018 £174,467).

### **PLANS FOR FUTURE PERIODS**

Over the next twelve months, the CMJA will continue to promote judicial independence around the Commonwealth by responding to erosions of judicial independence it is notified of, consultation papers that it is asked to respond to, and continuing the Commonwealth implementation of the Commonwealth (Latimer House) Principles. The CMJA will work with others and assist the Commonwealth Secretariat with the deployment of the Latimer House Toolkit, which will form the basis of the training and dialogue between the three branches of government that will be deployed in the next year.

It will continue to provide support for the training of judges and magistrates around the Commonwealth in cooperation with other organisations.

The CMJA is also cooperating with the Office of Civil and Criminal Justice Reform (OCCJR) of the Commonwealth Secretariat in relation to its survey on arbitration and also in relation to the drafting of Benchmarks to Combat Corruption.

Member associations account for the majority of subscription income and we are most grateful to the majority who pay their subscriptions on time. We were delighted by the number of judicial officers who have joined the CMJA as individual members during 2018, especially at the Brisbane conference, and will continue with our attempts to encourage more to do so in 2019.

Strenuous attempts were made in 2018 to grow donation income. We were most grateful to Baroness Brenda Hale, President of The Supreme Court, for launching our new legacy campaign at the Brisbane conference. We will be exploring several other fundraising options in 2019. The objective is a stronger charitable company with more participation and an improved financial position.

The CMJA has been working with its membership towards compliance with the GDPR directives which came into force on 25 May 2018.

The CMJA is preparing for its next **Annual Conference** to be held in Port Moresby, Papua New Guinea, in September 2019 on the theme "**Parliamentary Democracy and the Role of the Judiciary**". The CMJA will be continuing to update its **Repository of Codes/Guidelines on Judicial Ethics/Conduct**.

The dissemination of information through the Journal, Newsletter and website will continue. The CMJA is currently updating its website to ensure that it is more accessible.

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2019**

•state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

•prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

•there is no relevant audit information of which the charitable company's auditors are unaware; and

•the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

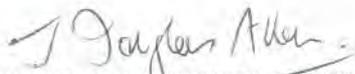
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £20 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 April 2019 was 770 (2018: 735). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity

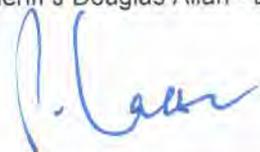
**Auditors**

Goldwins were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

APPROVED AND SIGNED ON BEHALF OF THE TRUSTEES ON ..... 10<sup>th</sup> July ..... 2019



.....  
Sheriff J Douglas Allan - Director



.....  
Mr Patrick Latham FCA - Director

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF**  
**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

## Opinion

We have audited the financial statements of Commonwealth Magistrates' and Judges' Association for the year ended 30 April 2019 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including [Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland](#) (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 April 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard 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

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

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

## Other information

The trustees are responsible for the other information. 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.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF**  
**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees report (incorporating the directors report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees report (incorporating the directors report) have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**

As explained more fully in the trustees responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 trustees are responsible for assessing the Charity'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 the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**

**Our responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

This report is made solely to the Charity's members, as a body, in accordance with [Chapter 3 of Part 16](#) of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*A Anthony Epton*

**Anthony Epton (Senior Statutory Auditor)  
for and on behalf of  
Goldwins Limited  
Statutory Auditor  
Chartered Accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG**

*10 July 2014*

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income and Expenditure Account)  
FOR THE YEAR ENDED 30 APRIL 2019

	Note	Restricted Funds £	Unrestricted Funds £	2019 Total £	2018 Total £
<b>Income from:</b>					
Donations & subscriptions	3	2,329	85,444	87,773	78,588
Charitable activities:					
Educational conference income	4	-	267,089	267,089	143,452
Other income	4	5,403	1,669	7,072	3,315
Investment income	5	-	354	354	118
<b>Total income</b>		<u>7,732</u>	<u>354,556</u>	<u>362,288</u>	<u>225,473</u>
<b>Expenditure on:</b>					
Raising funds	6	-	23,004	23,004	19,679
Charitable activities					
Educational conference expenditure	6	-	209,208	209,208	140,157
Other expenditure	6	594	33,600	34,194	30,003
<b>Total expenditure</b>		<u>594</u>	<u>265,812</u>	<u>266,406</u>	<u>189,839</u>
<b>Net income/(expenditure) for the year</b>		7,138	88,744	95,882	35,634
<b>Reconciliation of funds</b>					
Total funds at 1 May 2018		18,401	156,066	174,467	138,833
Total funds at 30 April 2019		<u>25,539</u>	<u>244,810</u>	<u>270,349</u>	<u>174,467</u>

All of the above results are derived from continuing activities  
The attached notes form part of these accounts.

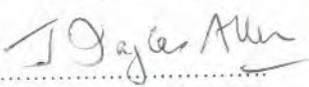
**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

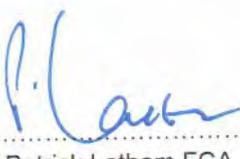
**BALANCE SHEET**  
**AS AT 30 APRIL 2019**

	Note	2019 £	2019 £	2018 £	2018 £
<b>CURRENT ASSETS</b>					
Stocks	13	3,164		2,740	
Debtors	14	28,167		41,749	
Cash at bank and in hand		<u>362,591</u>		<u>238,054</u>	
		393,922		282,543	
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	15	<u>123,573</u>		<u>108,076</u>	
<b>Net current assets</b>			270,349		174,467
<b>TOTAL NET ASSETS</b>			<u>270,349</u>		<u>174,467</u>
<b>FUNDS</b>					
Restricted Funds	16		25,539		18,401
Unrestricted Funds	16		244,810		156,066
<b>TOTAL FUNDS</b>			<u>270,349</u>		<u>174,467</u>

These financial statements have been prepared in accordance with the special provisions applicable to small companies under Part 15 of the Companies Act 2006

Approved by the Board on 10th July 2019

  
.....  
Sheriff J Douglas Allan  
Director

  
.....  
Mr Patrick Latham FCA  
Director

**Company Registration No: 01942930**

The attached notes form part of these accounts.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**(a Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**1 Accounting policies**

**(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 - effective 1 January 2015) - (Charities SORP FRS102) the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**(b) Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated to sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are included in the accounts.

**(c) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**(d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Member association subscriptions are receivable in advance on a calendar year basis and individual and life member subscriptions are receivable in advance for a number of years. In all instances, the accounts reflect the appropriate deferred income.

**(e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**(a Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**1 Accounting policies (continued)**

**(g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or contractual obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(h) Stock**

Stock is valued at the lower of cost and net realisable value.

**(i) Operating leases**

Rental is charged on a straight line basis over the term of the lease.

**(j) Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**(k) Cash at bank and in hand**

Cash at bank and in hand includes cash only.

**(l) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**(m) Pensions**

Staff employed by the charitable company belong to free standing pension schemes. Contributions by the charity to these pension schemes are charged in the accounts on an accruals basis.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**2 Detailed Comparatives for Statement of Financial Activities**

		2018 <u>Restricted</u> <u>Fund</u> £	2018 <u>Unrestricted</u> <u>Fund</u> £	2018 <u>Total</u> £
<b>Income from:</b>				
Donations & subscriptions	3	2,500	76,088	78,588
Charitable activities:				
Educational conference income	4	-	143,452	143,452
Other income	4	1,678	1,637	3,315
Investment income	5	-	118	118
<b>Total income</b>		<u>4,178</u>	<u>221,295</u>	<u>225,473</u>
<b>Expenditure on:</b>				
Raising funds	6	-	19,679	19,679
Charitable activities:				
Educational conference expenditure	6	-	140,157	140,157
Other expenditure	6	285	29,718	30,003
<b>Total expenditure</b>		<u>285</u>	<u>189,554</u>	<u>189,839</u>
<b>Net income/(expenditure) for the year</b>		3,893	31,741	35,634
<b>Reconciliation of funds</b>				
Total funds at 1 May 2017		14,508	124,325	138,833
Total funds at 30 April 2018		<u>18,401</u>	<u>156,066</u>	<u>174,467</u>

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**3 Income from donations and subscriptions**

	<u>2019</u>		<u>2018</u>	
	<u>Restricted</u> <u>Fund</u> £	<u>Unrestricted</u> <u>Fund</u> £	<u>Total</u> £	<u>Total</u> £
Member subscriptions	-	83,325	83,325	72,978
Donations				
CMJA Endowment Trust	2,000	650	2,650	3,000
NatWest Bank		-	-	750
Others	329	1,469	1,798	1,860
	<u>2,329</u>	<u>85,444</u>	<u>87,773</u>	<u>78,588</u>

**4 Income from charitable activities**

	<u>2019</u>		<u>2018</u>	
	<u>Restricted</u> <u>Fund</u> £	<u>Unrestricted</u> <u>Fund</u> £	<u>Total</u> £	<u>Total</u> £
Educational conference income:				
Brisbane conference - September 2018	-	267,089	267,089	-
Tanzania conference - September 2017	-	-	-	143,452
	<u>-</u>	<u>267,089</u>	<u>267,089</u>	<u>143,452</u>
Other income				
Sale or memorabilia items	-	1,579	1,579	894
Civil Service College for the CMJA				
Training & Development Fund	5,403	-	5,403	1,678
Latimer House Toolkit	-	-	-	619
Publications	-	40	40	124
Others	-	50	50	-
	<u>5,403</u>	<u>1,669</u>	<u>7,072</u>	<u>3,315</u>

**5 Investment income**

	<u>2019</u>		<u>2018</u>	
	<u>Restricted</u> <u>Fund</u> £	<u>Unrestricted</u> <u>Fund</u> £	<u>Total</u> £	<u>Total</u> £
Bank interest	-	-	354	118

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**6 Analysis of expenditure**

	<u>Cost of Raising Funds</u>	<u>Charitable Activities</u>		<u>Support Costs</u>	<u>Governance Costs</u>	<u>2019 Total</u>	<u>2018 Total</u>
	<u>£</u>	<u>Conferences</u>	<u>Others</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Direct costs	1,752	125,915	13,282	-	-	140,949	80,021
Support costs - staff	-	-	-	94,979	-	94,979	81,322
Governance costs	-	-	-	-	30,478	30,478	28,496
	<u>1,752</u>	<u>125,915</u>	<u>13,282</u>	<u>94,979</u>	<u>30,478</u>	<u>266,406</u>	<u>189,839</u>
Support costs	18,046	54,138	16,146	(94,979)	6,649	-	-
Governance costs	3,206	29,155	4,766	-	(37,127)	-	-
Total expenditure 2019	<u>23,004</u>	<u>209,208</u>	<u>34,194</u>	<u>-</u>	<u>-</u>	<u>266,406</u>	<u>189,839</u>
Total expenditure 2018	<u>19,679</u>	<u>140,157</u>	<u>30,003</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>189,839</u>

Of the total expenditure, £265,812 was unrestricted (2018 £189,554) and £594 was restricted (2018 £285)

**7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Operating lease rentals:		
Property	13,878	13,518
Bank interest received	354	118
Auditor's remuneration:		
Audit fees	3,240	3,240
Foreign exchange gains/(losses)	<u>108</u>	<u>(179)</u>

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
**(a Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**8 Analysis of staff costs**

Staff costs were as follows:

	<u>2019</u>	<u>2018</u>
	£	£
Salaries	85,780	74,591
Social Security Costs	6,607	4,860
Employer's contribution to defined benefit pension schemes	2,592	1,871
	<u>94,979</u>	<u>81,322</u>

The total employee benefits including pension contributions of the key management personnel were £94,979 (2018: £81,322).

The average number of employees during the year was as follows:

	<u>2019</u>	<u>2018</u>
	Number	Number
Secretariat	<u>2</u>	<u>2</u>

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Payments to trustees**

No trustees, nor any person connected with them have received or are due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

The aggregate amount of expenses reimbursed to 1 trustee in respect of travel, subsistence and telephone expenses was £1,029 (2018: £1,000).

**11 Operating leases**

CMJA has a lease agreement for Uganda House for a period of 15 years from 2 January 2008. The rental commitment for 2019/20 is £12,016 (2017/18 £12,016). The service charges commitment for 2019/20 is £1,862 (2017/18 £1,862).

**12 Legal status of the charity**

CMJA is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £20 in the event of CMJA being wound up.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**13 Stocks**

	<b>2019</b>	<b>2018</b>
	£	£
Memorabilia items	<u>3,164</u>	<u>2,740</u>

**14 Debtors**

	<b>2019</b>	<b>2018</b>
	£	£
Membership Subscriptions	17,648	17,554
Educational conference expenses	7,701	12,250
Prepayments	2,818	1,898
Recoverable Gambia training course costs	-	10,047
	<u>28,167</u>	<u>41,749</u>

**15 Creditors: Amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	£	£
Accrued Expenses	3,307	4,091
Other creditors	38,733	34,117
Deferred income	81,533	69,868
	<u>123,573</u>	<u>108,076</u>

**Deferred income**

	<b>2019</b>	<b>2018</b>
	£	£
Balance at the beginning of the year	69,868	69,591
Amount received during the year	94,731	76,576
Amount released to income in the year	<u>(83,066)</u>	<u>(76,299)</u>
Balance at the end of the year	<u>81,533</u>	<u>69,868</u>

Deferred income comprises subscriptions paid in advance for future years.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION**  
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 APRIL 2019**

**16 Movement in funds**

	Restricted Funds £	Unrestricted Funds £	Total £
At 30 April 2017	14,508	124,325	138,833
Net movement in Funds	<u>3,893</u>	<u>31,741</u>	<u>35,634</u>
At 30 April 2018	18,401	156,066	174,467
Net movement in Funds	<u>7,138</u>	<u>88,744</u>	<u>95,882</u>
At 30 April 2019	<u><u>25,539</u></u>	<u><u>244,810</u></u>	<u><u>270,349</u></u>

**17 Restricted funds**

	At 30th April 2018 £	Net Change 2018/19 £	At 30th April 2019 £
Scottish Executive Grant	6,223	-	6,223
Commonwealth Secretariat Grant	2,933	(195)	2,738
Commonwealth Foundation Grant	436	-	436
D Winton Travel Bursary	4,493	329	4,822
CMJA Endowment Trust	2,638	(400)	2,238
Training Development Fund	<u>1,678</u>	<u>7,404</u>	<u>9,082</u>
	<u><u>18,401</u></u>	<u><u>7,138</u></u>	<u><u>25,539</u></u>

**Purposes of restricted funds**

Scottish Executive	Money held in trust for the Latimer House Colloquium
Commonwealth Secretariat	Funds for the Gender Toolkit (£541) & Latimer House Toolkit (£2,392)
Commonwealth Foundation	For regional training purposes
D Winton Travel Bursary	To assist delegates in attending CMJA conferences
CMJA Endowment Fund	To update the Training Manual for Magistrates
Training Development Fund	To fund training courses in Commonwealth countries

**18 Analysis of net assets between funds**

	Restricted Funds £	Unrestricted Funds £	Total £
Net current assets	<u>25,539</u>	<u>244,810</u>	<u>270,349</u>
Total net assets at 30 April 2019	<u><u>25,539</u></u>	<u><u>244,810</u></u>	<u><u>270,349</u></u>