

Company Registration No: 01942930
Registered Charity No: 800367

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

**REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2016**

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



COMMONWEALTH MAGISTRATES' & JUDGES' ASSOCIATION

From 17th September 2015

TRUSTEES

PRESIDENT:

- * His Hon. Chief Judge John Lowndes

EXECUTIVE VICE-PRESIDENT

- * Judge Tim Workman CBE

IMMEDIATE PAST PRESIDENT

- * His Hon. John Vertes

LIFE VICE PRESIDENTS

- * Mr David Armati
- * The Hon. Justice Kipling Douglas
- * The Hon Judge Sandra Oxner
- * Mr Michael Lambert CBE
- * The Rt. Hon. Lord Hope of Craighead, KT PC
- * The Hon. Mrs Justice Norma Wade-Miller

REGIONAL VICE PRESIDENTS

- * Sheriff Michael Fletcher (Atlantic and Mediterranean)
- * Justice Richard Williams (Caribbean)
- * Chief Magistrate Matankiso M Nthunya (East, Central and Southern Africa)
- * Justice Balasundaram Rajendran (Indian Ocean)
- * Judge Mary Beth Sharp (Pacific)
- * Mrs Olufolake Oshin (West Africa)

COUNCIL MEMBERS

- * Mrs Yewande O. Aje-Afunwa (Nigeria)
- * Ms Linda Bradford-Morgan (Australia)
- * Judge Richard Cogswell SC (Australia)
- * Mrs Justice Lynne Leitch (Canada)
- * Justice Patrick Kiage (Kenya)
- * Justice Francis Korbieh (Ghana)
- * Ms Sue Anne Lovell (Guyana)
- * District Judge Srinithy Nandasekaran (Sri Lanka)
- * Dr Ei Sun Oh (Malaysia)
- * Mrs Sybil Roach Tennant (England and Wales)
- * Mrs Justice Nicole Stoneham (Bermuda)

CO-OPTED COUNCIL MEMBERS

- * Sheriff Douglas Allan OBE (Scotland)
- * His Hon. Justice Charles Mkandawire (Malawi)
- * Sir Salamo Injia (Papua New Guinea)
- * Justice Winston Patterson (Guyana)

HONORARY TREASURER:

- * Mr Patrick Latham FCA

SECRETARY GENERAL:

Dr Karen Brewer

DIRECTOR OF PROGRAMMES:

District Judge Shamim Qureshi

*Denotes Trustees

COMMONWEALTH MAGISTRATES' & JUDGES' ASSOCIATION

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' & JUDGES' ASSOCIATION
(A Company Limited by Guarantee)

INDEX TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2016

Page No:

1 - 5	TRUSTEES' REPORT
6 - 7	AUDITORS' REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
9	BALANCE SHEET
10 - 14	NOTES TO THE ACCOUNTS

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2016**

STRUCTURE. GOVERNANCE AND MANAGEMENT

The Trustees present herewith their report for the year ended 30 April 2016.

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 2016**

Risk Assessment

The main risks are lack of income due to late or non-payment of subscriptions due, 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.

OBJECTIVES AND ACTIVITIES

Objectives

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.

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.

Activities

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 its 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.

ACHIEVEMENTS AND PERFORMANCE

The CMJA held its Triennial Conference in Wellington, New Zealand on the Theme: "**Independent Judiciaries, Diverse Societies**" from 13-18 September 2016. This conference attracted 332 participants from 41 jurisdictions in the Commonwealth. 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). At its Triennial Conference in Wellington, the CMJA also passed a **Resolution on Resources** at its General Assembly.

COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2016

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 Division (RoLD) of the Commonwealth Secretariat since then on advancing the review of the implementation of the Principles. It has been involved in the regional consultations organised by the RoLD on a **Draft Model Law for Judicial Appointments Commissions**. These regional consultations took place in Zambia (2014), Malaysia (June 2015), Wellington, New Zealand (September 2015) and The Cayman Islands (December 2016). The Draft Model Law will be presented to the Meetings of Senior Official of Law Ministries and Small States Law Ministers being held in London in October 2016.

The CMJA has also continued to work with the Good Offices Section of the Commonwealth Secretariat's Political Affairs Division to advance 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. The CMJA has been in discussions with the CLA, CLEA, CPA and Commonwealth Secretariat about the best way to roll out the Toolkit.

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 Botswana, South Africa and Swaziland. The CMJA continues to work to ensure that judicial independence becomes a "right" of all citizens in Commonwealth countries. The CMJA also participated in a Mission to Bangladesh in February 2016 with the RoLD to see what assistance could be given in relation to the 16th Amendment to the Constitution as well as any assistance with educational programmes.

The CMJA continued its work liaising with the different departments of the Commonwealth Secretariat, 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-HRC 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 participated in the International Commission of Jurists Geneva Forum for Judges and Lawyers in December 2015 which focussed on accountability mechanisms and procedures for judicial involvement in human rights violations, corruption and other serious misconduct, including in situations of transition or crisis. A written submission by the CMJA former Director of Studies was subsequently submitted to the ICJ.

In April 2015 the CMJA representatives spoke at the Commonwealth Law Conference held in Glasgow, Scotland on "Resources, Responsibilities and the Rule of Law" and at the Commonwealth Telecommunications Organisation (CTO) Forum on "Securing Cyberspace for Economic and Social Development" and spoke at both conferences. The CMJA Secretary General also spoke at both conferences. In May 2016, the CMJA Secretary General chaired the session on "Responding to Cybercrime through Cyberlaw harmonisation" at the CTO Cybersecurity Forum on "Security Across Borders: Building International Cooperation".

Together with the CLA and CLEA, the CMJA launched an Exhibition on "Magna Carta to Commonwealth Charter" to celebrate the 800th anniversary of the Magna Carta in Glasgow in April 2015. The project received sponsorship from Lexis-Nexis and from the Magna Carta 800th Committee. The Exhibition which is an educational project travelled to Canada, Barbados, Malawi, Malaysia and ended up at the CMJA's Triennial Conference held in Wellington, New Zealand from 13th-18th September 2015. The Exhibition was seen by young people in all five countries it visited and provided an insight into the history and current relevance of the Magna Carta across the Commonwealth. The Exhibition will be safeguarded virtually for generations to come.

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2016**

The Association produced two issues of the Commonwealth Judicial Journal in June and December 2015 and two issues of the Newsletter in November 2015 and April 2016. To save costs the newsletter is now being produced virtually. The CMJA is currently seeking sponsorship for the Journal. It has kept the Gender and Human Rights Toolkit for paralegals, lawyers and judicial officers updated. In addition it is updating the Training Manual /Guidelines for Magistrates in the Commonwealth (last updated in 2005).

The CMJA has continued to advance its educational programme and has undertaken a joint training workshop on domestic violence in Guyana (January 2016).

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 have established a policy to have a minimum free reserve of at least 6 months of resources expended, which equates to approximately £75,000. 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 and investments, the reserves and financial position at the balance sheet date.

The charitable company incoming resources in 2016 amounted in total to £245,277 compared with £162,961 in 2015. Incoming resources include New Zealand conference income of £182,211 (2015: Livingstone conference: £85,869) and subscription income of £56,816 (2015: £65,033). The charitable company resources expended in 2016 amounted to £222,740 compared with £179,269 in 2015. Resources expended include total staff costs of £74,475 (2015: £73,823) and conference expenses of £111,922 (2015: £65,497).

The surplus from all operations for the year ended 30th April 2016 was £22,537 (2015: Deficit of £16,308). The net assets of the charitable company amounted to £154,240 at 30th April 2016 (2015: £131,703).

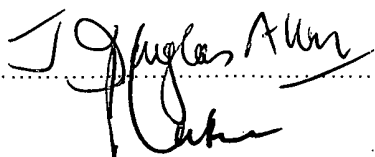
PLANS FOR FUTURE PERIODS

Over the forthcoming 12 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.

The recovery of membership subscription arrears will continue to be sought along with more judicial officers being encouraged to take out individual membership. The objective is a stronger charitable company with more participation and an improved financial position.

The CMJA is preparing for its next Annual Conference to be held in Georgetown, Guyana in September 2016. The theme will be **"The Judiciary as the Guarantors of the Rule of Law."** It will be continuing its work to promote better understanding of cybercrime in cooperation with the CTO. The dissemination of information through the Journal, Newsletter and website will continue.

APPROVED AND SIGNED ON BEHALF OF THE TRUSTEES ON 15 / 7 2016



Sheriff Douglas Allan, Director



Mr Patrick Latham, Director

**COMMONWEALTH MAGISTRATES' AND JUDGES' ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2016**

Statement of the Trustees' Responsibilities

The trustees (who are also directors of Commonwealth Magistrates' and Judges Association for the purposes of the company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and the Financial Reporting Standards for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:-

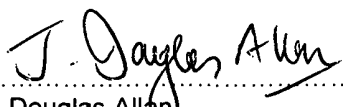
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; subject to any material departures 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 keeping proper accounting records that 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 is 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 auditor is aware of that information.

APPROVED AND SIGNED ON BEHALF OF THE TRUSTEES ON15/7/.....2016


.....
Sheriff J Douglas Allan
Director


.....
Mr Patrick Latham
Director

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

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

We have audited the financial statements of Commonwealth Magistrates' & Judges' Association for the year ended 30 April 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standards for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinions we have formed.

Respective Responsibilities of directors and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non financial information in the trustees' annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
COMMONWEALTH MAGISTRATES' & JUDGES' ASSOCIATION (Continued)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Anthony Epton

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

Date:

15 July 2016

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

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income and Expenditure account)
FOR THE YEAR ENDED 30 APRIL 2016

	Note	Restricted Funds £	Unrestricted Funds £	2016 Total £	2015 Total £
INCOME AND EXPENDITURE					
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Donations	4	1,000	2,305	3,305	10,867
Subscriptions		-	56,816	56,816	65,033
Investment income		-	536	536	537
Other incoming resources					
Other income	5	-	184,620	184,620	86,524
Total incoming resources		<u>1,000</u>	<u>244,277</u>	<u>245,277</u>	<u>162,961</u>
Resources expended					
Charitable activities	6	4,867	191,784	196,651	150,525
Governance costs	7	-	26,089	26,089	28,744
Total resources expended		<u>4,867</u>	<u>217,873</u>	<u>222,740</u>	<u>179,269</u>
Net movement in funds for the year		(3,867)	26,404	22,537	(16,308)
Reconciliation of funds					
Total funds at 30 April 2015	13	16,046	115,657	131,703	148,011
Total funds at 30 April 2016	13	<u>12,179</u>	<u>142,061</u>	<u>154,240</u>	<u>131,703</u>

The notes on pages 10-14 form part of these accounts.


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

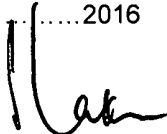
BALANCE SHEET AS AT 30 APRIL 2016

			2016	2015
	Note	£	£	£
FIXED ASSETS				
Tangible Fixed Assets	10		-	-
CURRENT ASSETS				
Stocks		4,477		3,922
Debtors and Prepayments	11	43,108		52,349
Cash and Bank Balances		<u>194,196</u>		<u>171,108</u>
		241,781		227,379
CREDITORS				
Amounts falling due within one year	12	<u>87,541</u>		<u>95,676</u>
NET CURRENT ASSETS			154,240	131,703
TOTAL NET ASSETS			<u>154,240</u>	<u>131,703</u>
RESERVES				
Accumulated Fund - Restricted	13		12,179	16,046
Accumulated Fund - Unrestricted	13		<u>142,061</u>	<u>115,657</u>
			<u>154,240</u>	<u>131,703</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board for issue on 15 July 2016


.....
Sheriff J Douglas Allan
Director


.....
Mr Patrick Latham
Director

Company Registration No: 01942930

The notes on pages 10-14 form part of these accounts.

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

Notes to the Accounts
YEAR ENDED 30 APRIL 2016

1 Accounting policies

a) Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 2005 Accounting and Reporting by Charities (SORP revised 2005).

b) Subscriptions

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.

Subscriptions income also includes gift aid where applicable.

c) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis as a liability is incurred. They are reported as part of the expenditure to which they relate:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity and includes the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on an appropriate basis e.g. staff time and estimated usage.

d) Stock

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

e) Tangible Fixed Assets and Depreciation

Fixed assets are included at cost.

Office machinery has been depreciated at a rate of 20% on a reducing balance basis.

f) Determination of funds

Restricted funds are those which have been defined as being received from specific sources where the donor requires that the donation be used for specific purposes. Currently the Association's restricted funds are:

Commonwealth Foundation

Scottish Executive

D Winton Travel Bursary

Commonwealth Secretariat

All other funds received and expended are defined as being unrestricted funds.

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

Notes to the Accounts (Continued)
YEAR ENDED 30 APRIL 2016

1 Accounting policies - continued

g) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into 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 taken to the Income and Expenditure Account.

h) Grants & donations receivable

Grants & donations are recognised when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

i) Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2 Share Capital

The company is limited by guarantee and has no share capital.

3 Commitments

There were no capital or other commitments at 30 April 2016 (2015 - Nil)

4 Grants & Donations

Grants & donations of £3,305 (2015: £10,867) were received during 2016.

Chase Cambria donated £1,750 in 2016 (2015 £5,250) to fund the CMJA Journal.

£1,000 received from the CMJA Endowment Trust was restricted the Dorothy Winton Travel Fund. The balance of £555 was to fund core activities.

5 Other Income

	2016			2015
	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Conference income	-	182,211	182,211	85,869
Journal sales	-	110	110	180
Memorabilia sales net income	-	2,299	2,299	475
	<u>-</u>	<u>184,620</u>	<u>184,620</u>	<u>86,524</u>

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

Notes to the Accounts (Continued)
YEAR ENDED 30 APRIL 2016

6 Charitable Activities

	2016			2015
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Staff costs (including Social Security costs)	-	74,474	74,474	73,824
Journal and Newsletter	-	8,202	8,202	7,702
Commonwealth Secretariat expenses	-	-	-	963
Conference expenditure	4,867	107,055	111,922	65,497
Other Conferences/Meetings expenses	-	2,053	2,053	2,539
	<u>4,867</u>	<u>191,784</u>	<u>196,651</u>	<u>150,525</u>
Staff costs above incurred on conferences	<u>.</u>	<u>45,903</u>	<u>45,903</u>	<u>15,000</u>

7 Governance costs

	2016			2015
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Audit fees	-	2,800	2,800	2,994
Premises Expenses	-	13,979	13,979	16,842
Travel and Secretariat's Expenses	-	1,294	1,294	583
Bank Charges and Foreign Exchange loss	-	796	796	262
Administration and General Expenses	-	7,220	7,220	8,063
	<u>-</u>	<u>26,089</u>	<u>26,089</u>	<u>28,744</u>

8 Staff costs

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

	2016 Number	2015 Number
Employees	2	2

The aggregate payroll costs of the employees were as follows:

	2016 £	2015 £
Wages and Salaries	67,188	66,231
Social Security Costs	<u>7,287</u>	<u>7,592</u>
	<u>74,475</u>	<u>73,823</u>

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

Notes to the Accounts (Continued)
YEAR ENDED 30 APRIL 2016

9 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 one trustee in respect of travel, subsistence and telephone expenses was £1,000 (2015: £84).

10 Tangible fixed assets

<u>Office Equipment</u>	£
Cost at 30 April 2015 and 30 April 2016	<u>3,055</u>
Depreciation at 30 April 2015 and 30 April 2016	<u>3,055</u>
Net Book Value at 30 April 2015 and 30 April 2016	<u>-</u>

11 Debtors

	2016	2015
	£	£
Membership Subscriptions	28,186	33,363
Journal sponsorship	-	1,750
Conference Expenses	13,265	15,560
Prepayments	<u>1,657</u>	<u>1,676</u>
	<u>43,108</u>	<u>52,349</u>

12 Creditors: Amounts falling due within one year

	2016	2015
	£	£
Accrued Expenses	3,000	6,440
Other creditors	18,354	25,904
Income in Advance	<u>66,187</u>	<u>63,332</u>
	<u>87,541</u>	<u>95,676</u>

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

Notes to the Accounts (Continued)
YEAR ENDED 30 APRIL 2016

13 Funds

	Restricted Funds £	Unrestricted Funds £	Total £
At 30 April 2014	14,059	133,952	148,011
Net movement in Funds	<u>1,987</u>	<u>(18,295)</u>	<u>(16,308)</u>
At 30 April 2015	16,046	115,657	131,703
Net movement in Funds	<u>(3,867)</u>	<u>26,404</u>	<u>22,537</u>
At 30 April 2016	<u><u>12,179</u></u>	<u><u>142,061</u></u>	<u><u>154,240</u></u>

14 Restricted funds

	At 30th April 2014 £	Net Change 2014/15 £	At 30th April 2015 £	Net Change 2015/16 £	At 30th April 2016 £
Scottish Executive Grant	6,902	(555)	6,347	(77)	6,270
Commonwealth Secretariat Grant	2,438	542	2,980	0	2,980
Commonwealth Foundation Grant	1,148	-	1,148	(712)	436
D Winton Travel Bursary	3,571	1,000	4,571	(3,078)	1,493
CMJA Endowment Fund	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
	<u><u>14,059</u></u>	<u><u>1,987</u></u>	<u><u>16,046</u></u>	<u><u>(3,867)</u></u>	<u><u>12,179</u></u>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total £
Tangible Fixed Assets	-	-	-
Investments	-	-	-
Net current assets	<u>12,179</u>	<u>142,061</u>	<u>154,240</u>
Total net assets at 30 April 2016	<u><u>12,179</u></u>	<u><u>142,061</u></u>	<u><u>154,240</u></u>

16 Operating leases

The Association has a lease agreement with Uganda House for a period of 15 years from 2 January 2008. The rental commitment for 2016/17 is £13,167 (2014/15 £13,608).