

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
The Foundation for Law, Justice
And Society

Chapman Robinson and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

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for the Year Ended 31 December 2019

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The principal objectives for the Foundation in 2019 were to:

Continue to develop the Foundation's role as an online publisher ensuring effective, active dissemination of materials to bridge the gap between academia and policymakers in the area of law and society.
Organise a series of public events related to the Foundation's key themes of Courts and Public Policy, Social and Political Foundations of Constitutions, Social Media and Regulation, Law and Governance; and other matters of contemporary interest.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

2019 was a successful year for the Foundation with a well-attended programme of events and continued growth in use of published materials. Again, the highlight of the year was the 2-day Putney Debates held at St Mary's Church Putney with a public audience of c400. This year's topic, 'The Courts - Friend of Foe?' attracted an excellent panel of speakers. A book containing many of the presentations will be published in 2021.

Events included Book Colloquia considering Elinor Olstrom's 'Governing the Commons: The Evolution of Institutions for Collective Action' and Alex Chung's. 'Chinese Criminal Entrepreneurs in Canada' and screenings, with introductions by Oxford academics, of 'Peterloo', 'The Third Murder' and 'Golden Kingdom'.

We were delighted to welcome the following speakers to deliver public lectures:

Professor Neil Walker, Regius Professor of Public Law, University of Edinburgh speaking on 'Populism in the Age of Brexit'.

Professor Colin Scott, University College Dublin, speaking on 'Ranking and Regulating: Markets and Hierarchies in the Governance of Higher Education Today' (a joint event with the Centre for Social Legal Studies, University of Oxford).

Lawyer Mary Bartkus, speaking on 'The Cost to Society of Pharmaceutical Mass Tort Litigation'.

Professor Sir Richard Sorabji, University of Oxford, speaking on 'Free Speech, Good Speech and Social Media: Self-control of legal control?'.

Professor Iain McLean, Nuffield College, University of Oxford, speaking on 'Adam Smith as Jurist'.

Three workshops were held to discuss the following topics:

'State Capture: What It Is and What It Means for the Constitutional Order'

'Governance of Online Speech in the Age of Platforms'

'Adam Smith as Jurist'

The Foundation also supported an introductory talk by Wolfson College's new Creative Arts Fellow, Carey Young, who showed her video 'Palais de Justice' featuring female judges at Belgium's main courthouse, to explore jurisprudence, gender and fiction.

The website has grown considerably and welcomed over 40,000 visitors in 2019. Our materials (policy briefs, podcasts and videos) continue to be downloaded and viewed extensively. The total number of downloads and streams of FLJS podcasts from iTunesU now exceeds 320,000. FLJS videos have registered a total of over 40,000 YouTube views. Six new policy briefs were published.

The Foundation will continue its work to bring academic study to a wider audience including policymakers, lawyers, business executives and those with a lay interest in matters relating to law and society. Plans for 2020 include the 4th Putney Debates, a further programme of workshops, book colloquia and film screenings, and further development and dissemination of digital materials.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05371054 (England and Wales)

Registered Charity number

1111842

The Foundation for Law, Justice
And Society (Registered number: 05371054)

Report of the Trustees
for the Year Ended 31 December 2019

Registered office

c/o Bircham Dyson Bell
1 Bartholomew Close
London
EC1A 7HH

Principal address

Wolfson College
Linton Road
Oxon
OX2 6UD

Trustees

J W Adams
J M Bacastow
D J Galligan
Professor C J S Hodges (resigned 12/11/2019)
J M A Howell
Dr C Stoll-Davey

Independent Examiner

Chapman Robinson and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

Approved by order of the board of trustees on 30 September 2020 and signed on its behalf by:

J W Adams - Trustee

Independent Examiner's Report to the Trustees of
The Foundation for Law, Justice
And Society

Independent examiner's report to the trustees of The Foundation for Law, Justice And Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Chapman, Robinson and Moore
Chapman Robinson and Moore Limited
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Oxford
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Date:

Statement of Financial Activities
for the Year Ended 31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	31/12/19 Total funds £	31/12/18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	99,568	-	99,568	150,899
Investment income	3	4	-	4	-
Total		99,572	-	99,572	150,899
EXPENDITURE ON					
Charitable activities					
Studying and communicating the role of law in international, regional and national affairs		109,207	-	109,207	138,010
NET INCOME/(EXPENDITURE)		(9,635)	-	(9,635)	12,889
RECONCILIATION OF FUNDS					
Total funds brought forward		18,775	-	18,775	5,886
TOTAL FUNDS CARRIED FORWARD		9,140	-	9,140	18,775

Balance Sheet
31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	31/12/19 Total funds £	31/12/18 Total funds £
FIXED ASSETS					
Tangible assets	8	1,694	-	1,694	2,118
CURRENT ASSETS					
Debtors	9	1,349	-	1,349	1,857
Cash at bank and in hand		<u>22,745</u>	<u>-</u>	<u>22,745</u>	<u>30,331</u>
		24,094	-	24,094	32,188
CREDITORS					
Amounts falling due within one year	10	(16,648)	-	(16,648)	(15,531)
NET CURRENT ASSETS		<u>7,446</u>	<u>-</u>	<u>7,446</u>	<u>16,657</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,140	-	9,140	18,775
NET ASSETS		<u>9,140</u>	<u>-</u>	<u>9,140</u>	<u>18,775</u>
FUNDS	11				
Unrestricted funds				9,140	18,775
TOTAL FUNDS				<u>9,140</u>	<u>18,775</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (b)

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2020 and were signed on its behalf by:

J W Adams - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

2. DONATIONS AND LEGACIES

	31/12/19	31/12/18
	£	£
Donations	<u>99,568</u>	<u>150,899</u>

3. INVESTMENT INCOME

	31/12/19	31/12/18
	£	£
Deposit account interest	<u>4</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/19	31/12/18
	£	£
Depreciation - owned assets	<u>424</u>	<u>559</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee received remuneration of £13,260 (2018:£14,846) for consultancy services.

Trustees' expenses

One trustee was reimbursed a total of £440 (2018:£774) for travel expenses incurred during the year.

6. STAFF COSTS

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

	<u>31/12/19</u>	<u>31/12/18</u>
No employees received emoluments in excess of £60,000.		

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	130,899	20,000	150,899
EXPENDITURE ON			
Charitable activities			
Studying and communicating the role of law in international, regional and national affairs	118,010	20,000	138,010
NET INCOME	<u>12,889</u>	<u>-</u>	<u>12,889</u>
Transfers between funds	1,650	(1,650)	-

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	14,539	(1,650)	12,889
RECONCILIATION OF FUNDS			
Total funds brought forward	4,236	1,650	5,886
TOTAL FUNDS CARRIED FORWARD	<u>18,775</u>	<u>-</u>	<u>18,775</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2019 and 31 December 2019	<u>19,605</u>
DEPRECIATION	
At 1 January 2019	17,487
Charge for year	424
At 31 December 2019	<u>17,911</u>
NET BOOK VALUE	
At 31 December 2019	<u>1,694</u>
At 31 December 2018	<u>2,118</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19 £	31/12/18 £
Trade debtors	-	567
Prepayments	<u>1,349</u>	<u>1,290</u>
	<u>1,349</u>	<u>1,857</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19	31/12/18
	£	£
Trade creditors	1	99
Social security and other taxes	393	308
Other creditors	-	124
Pension liability	1,158	-
Accrued expenses	3,096	3,000
Deferred income	12,000	12,000
	<u>16,648</u>	<u>15,531</u>

11. MOVEMENT IN FUNDS

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Unrestricted funds			
General fund	18,775	(9,635)	9,140
TOTAL FUNDS	<u>18,775</u>	<u>(9,635)</u>	<u>9,140</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	99,572	(109,207)	(9,635)
TOTAL FUNDS	<u>99,572</u>	<u>(109,207)</u>	<u>(9,635)</u>

Comparatives for movement in funds

	At 1/1/18	Net movement in funds	Transfers between funds	At 31/12/18
	£	£	£	£
Unrestricted funds				
General fund	4,236	12,889	1,650	18,775
Restricted funds				
Law in Britain	1,650	-	(1,650)	-
TOTAL FUNDS	<u>5,886</u>	<u>12,889</u>	<u>-</u>	<u>18,775</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,899	(118,010)	12,889
Restricted funds			
Restricted Consitution Fund	20,000	(20,000)	-
TOTAL FUNDS	<u>150,899</u>	<u>(138,010)</u>	<u>12,889</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/18 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	4,236	3,254	1,650	9,140
Restricted funds				
Law in Britain	1,650	-	(1,650)	-
TOTAL FUNDS	<u>5,886</u>	<u>3,254</u>	<u>-</u>	<u>9,140</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,471	(227,217)	3,254
Restricted funds			
Restricted Consitution Fund	20,000	(20,000)	-
TOTAL FUNDS	<u>250,471</u>	<u>(247,217)</u>	<u>3,254</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.