

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
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 2022

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Report of the Trustees
for the Year Ended 31 December 2022

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 2022. 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

Objectives and aims

The principal objectives for the Foundation changed at the start of 2021 to the following

Continue 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.

Prepare for the end of the Foundation's agreement with its principal funder at the end of 2023.

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

2022 was the second year of the Foundation's revised funding agreement with the Foundation for Justice through Education. Priority is now given to maintaining public access to materials published online through www.fljs.org and on other platforms. The Foundation for Justice Through Education has agreed to fund continued operation and promotion of the website for 3 years thus enabling FLJS to 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.

Promotion of the site continued throughout 2022 with quarterly e-newsletters and Twitter support. The website attracted over 20,000 visitors with Twitter and newsletters prompting visits and downloads of a range of content.

The second book from the Putney Debates was distributed to university and other institutional libraries as well as to senior members of the judiciary.

In 2023 the Foundation will continue to encourage visits to the website and access to existing content. An archive is being approached to ensure the site continues to be available to scholars and researchers.

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

Registered office

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

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

Report of the Trustees
for the Year Ended 31 December 2022

Principal address

Wolfson College
Linton Road
Oxon
OX2 6UD

Trustees

J W Adams
J M Bacastow
D J Galligan
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 8 June 2023 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 2022.

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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Date:

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Studying and communicating the role of law in international, regional and national affairs		47,000	-	47,000	42,000
Other income		677	-	677	-
Total		<u>47,677</u>	<u>-</u>	<u>47,677</u>	<u>42,000</u>
EXPENDITURE ON					
Raising funds	2	357	-	357	22,026
Charitable activities					
Studying and communicating the role of law in international, regional and national affairs		24,220	-	24,220	32,996
Total		<u>24,577</u>	<u>-</u>	<u>24,577</u>	<u>55,022</u>
NET INCOME/(EXPENDITURE)		23,100	-	23,100	(13,022)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,574	-	6,574	19,596
TOTAL FUNDS CARRIED FORWARD		<u>29,674</u>	<u>-</u>	<u>29,674</u>	<u>6,574</u>

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	6	867	-	867	1,084
CURRENT ASSETS					
Cash at bank		107,047	-	107,047	8,730
CREDITORS					
Amounts falling due within one year	7	(78,240)	-	(78,240)	(3,240)
NET CURRENT ASSETS		<u>28,807</u>	<u>-</u>	<u>28,807</u>	<u>5,490</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		29,674	-	29,674	6,574
NET ASSETS		<u>29,674</u>	<u>-</u>	<u>29,674</u>	<u>6,574</u>
FUNDS	8				
Unrestricted funds				29,674	6,574
TOTAL FUNDS				<u>29,674</u>	<u>6,574</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
- (b) 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.

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 8 June 2023 and were signed on its behalf by:

J W Adams - Trustee

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Fixtures and fittings - 20% on reducing balance

Taxation

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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. RAISING FUNDS

Raising donations and legacies

	31/12/22	31/12/21
	£	£
Support costs	<u>357</u>	<u>22,026</u>

3. NET INCOME/(EXPENDITURE)

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

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	<u>217</u>	<u>271</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee received remuneration of £Nil (2021:£7,200) for consultancy services.

Trustees' expenses

One trustee was reimbursed a total of £235 (2021 £Nil) for travel expenses incurred during the year.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Studying and communicating the role of law in international, regional and national affairs	<u>42,000</u>	<u>-</u>	<u>42,000</u>
EXPENDITURE ON			
Raising funds	22,026	-	22,026
Charitable activities			
Studying and communicating the role of law in international, regional and national affairs	<u>32,996</u>	<u>-</u>	<u>32,996</u>
Total	<u>55,022</u>	<u>-</u>	<u>55,022</u>
NET INCOME/(EXPENDITURE)	(13,022)	-	(13,022)
RECONCILIATION OF FUNDS			
Total funds brought forward	19,596	-	19,596
TOTAL FUNDS CARRIED FORWARD	<u>6,574</u>	<u>-</u>	<u>6,574</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2022 and 31 December 2022	<u>19,605</u>
DEPRECIATION	
At 1 January 2022	18,521
Charge for year	<u>217</u>
At 31 December 2022	<u>18,738</u>
NET BOOK VALUE	
At 31 December 2022	<u>867</u>
At 31 December 2021	<u>1,084</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22 £	31/12/21 £
Accrued expenses	<u>78,240</u>	<u>3,240</u>

8. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	6,574	23,100	29,674
TOTAL FUNDS	<u>6,574</u>	<u>23,100</u>	<u>29,674</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,677	(24,577)	23,100
TOTAL FUNDS	<u>47,677</u>	<u>(24,577)</u>	<u>23,100</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	19,596	(13,022)	6,574
TOTAL FUNDS	<u>19,596</u>	<u>(13,022)</u>	<u>6,574</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,000	(55,022)	(13,022)
TOTAL FUNDS	<u>42,000</u>	<u>(55,022)</u>	<u>(13,022)</u>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	19,596	10,078	29,674
TOTAL FUNDS	<u>19,596</u>	<u>10,078</u>	<u>29,674</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	89,677	(79,599)	10,078
TOTAL FUNDS	<u>89,677</u>	<u>(79,599)</u>	<u>10,078</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

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.