

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

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 ..... and signed on its behalf by:

.....  
Trustee

**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  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

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

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

.....  
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

### **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	99,568	150,899

**3. INVESTMENT INCOME**

	31/12/19	31/12/18
	£	£
Deposit account interest	4	-

**4. NET INCOME/(EXPENDITURE)**

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

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

**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:

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

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

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
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	4,236	1,650	5,886
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>18,775</b>	<b>-</b>	<b>18,775</b>

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

**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 £
<b>Unrestricted funds</b>			
General fund	18,775	(9,635)	9,140
	<u>18,775</u>	<u>(9,635)</u>	<u>9,140</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	99,572	(109,207)	(9,635)
	<u>99,572</u>	<u>(109,207)</u>	<u>(9,635)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	4,236	12,889	1,650	18,775
<b>Restricted funds</b>				
Law in Britain	1,650	-	(1,650)	-
	<u>5,886</u>	<u>12,889</u>	<u>-</u>	<u>18,775</u>
<b>TOTAL FUNDS</b>	<u>5,886</u>	<u>12,889</u>	<u>-</u>	<u>18,775</u>

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

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,899	(118,010)	12,889
<b>Restricted funds</b>			
Restricted Consitution Fund	20,000	(20,000)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	4,236	3,254	1,650	9,140
<b>Restricted funds</b>				
Law in Britain	1,650	-	(1,650)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	230,471	(227,217)	3,254
<b>Restricted funds</b>			
Restricted Consitution Fund	20,000	(20,000)	-
<b>TOTAL FUNDS</b>	<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.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2019

	31/12/19 £	31/12/18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	99,568	150,899
<b>Investment income</b>		
Deposit account interest	4	-
<b>Total incoming resources</b>	99,572	150,899
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Events, conferences and associated costs	33,457	27,433
Grants to institutions	-	20,000
	33,457	47,433
<b>Support costs</b>		
<b>Finance</b>		
Gain or loss on foreign exchange	46	(84)
Depreciation of tangible fixed assets	424	559
Bank interest	544	365
	1,014	840
<b>Information technology</b>		
Website	1,427	1,378
<b>Other</b>		
Insurance	280	313
Postage and stationery	473	138
Sundries	508	162
Legal and professional	660	1,710
Administration fees	20,022	21,996
Marketing	5,464	5,203
Consultancy	13,260	17,341
Travel and subsistence	853	9,351
Publications	1,571	2,308
	43,091	58,522
<b>Governance costs</b>		
Wages	26,208	20,639
Carried forward	26,208	20,639

This page does not form part of the statutory financial statements



Detailed Statement of Financial Activities  
for the Year Ended 31 December 2019

	31/12/19 £	31/12/18 £
<b>Governance costs</b>		
Brought forward	26,208	20,639
Pensions	764	6,028
Accountancy and legal fees	3,096	3,170
Fines	150	-
	<hr/> 30,218	<hr/> 29,837
Total resources expended	<hr/> 109,207	<hr/> 138,010
<b>Net (expenditure)/income</b>	<hr/> <hr/> (9,635)	<hr/> <hr/> 12,889