Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2020

<u>for</u>

<u>The Foundation for Law, Justice</u> <u>And Society</u>

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

<u>The Foundation for Law, Justice</u> <u>And Society</u>

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The Foundation for Law, Justice And Society

Report of the Trustees for the Year Ended 31 December 2020

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 2020. 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 2020 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.

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

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

2020 was a challenging year for the Foundation as Covid 19 regulations forced many of our events online. Before the first lockdown, over 370 people attended five events including a book colloquium on Shoshana Zuboff's The Age of Surveillance Capitalism and Professor Sir Adam Roberts' lecture on The Liberal International Order in Trouble.

Over 100 participated in the first live webinar when Professors Galligan, Iancu and Douglas-Scott discussed The Narrow Corridor: States, Societies, and the Fate of Liberty. The discussion was simultaneously broadcast live on the Foundation's Facebook Live channel. More than 300 people attended a webinar of a lecture by Prof Daniel Smilov on Populism, Constitutionalism, and the Rule of Law.

Taking the Putney Debates online was a great success with 800 people registering for 5 sessions chaired by Joshua Rosenberg. The Debates attracted 9,000 website visitors.

Our year of events ended with an online book colloquium discussing Jun Liu's book Shifting Dynamics of Contention in the Digital Age. The author was joined by Professors Jinghan Zeng and Michael Biggs to discuss how mobile communications technology is revolutionising political protest in China.

During the year Policy Briefs by Dr Jufang Wang and a report by Chris Hodges reviewing the resolution of disputes in England and Wales were published online, and work started on a book of chapters from the 2019 Putney Debates, to be published in 2021 by Hart.

Visitors to the website doubled to nearly 80,000 visitors in 2020. Our materials (policy briefs, podcasts and videos) continue to be downloaded and viewed extensively.

2020 was the final year of the Foundation's funding agreement with the Foundation for Justice in Education and Trustees considered options for the future of the organisation. It was decided that priority should be given to maintaining public access to the materials published online through www.fljs.org and on other platforms. The Foundation for Justice in Education has agreed to fund continued operation and promotion of the website for a further 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.

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

<u>The Foundation for Law, Justice</u> <u>And Society</u>

Report of the Trustees for the Year Ended 31 December 2020

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 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:
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 2020.

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

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Date.	

<u>The Foundation for Law, Justice</u> <u>And Society</u>

Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	99,568
Charitable activities					
Studying and communicating the role of law in international, regional and national affairs		130,000	-	130,000	-
Investment income	3	5	-	5	4
Total		130,005	-	130,005	99,572
EXPENDITURE ON Charitable activities Studying and communicating the role of law in					
international, regional and national affairs		119,549	-	119,549	109,207
NET INCOME/(EXPENDITURE)		10,456		10,456	(9,635)
RECONCILIATION OF FUNDS					
Total funds brought forward		9,140	-	9,140	18,775
TOTAL FUNDS CARRIED FORWARD		19,596		19,596	9,140

The Foundation for Law, Justice And Society

Balance Sheet 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	7	1,355	-	1,355	1,694
CURRENT ASSETS					
Debtors	8	900	_	900	1,349
Cash at bank and in hand	_	32,870	-	32,870	22,745
		 			-
		33,770	-	33,770	24,094
CDEDITORS					
CREDITORS Amounts falling due within one year	9	/1E E20\		(1E E20)	(16 649)
Amounts falling due within one year	9	(15,529)	-	(15,529)	(16,648)
		·			
NET CURRENT ASSETS		18,241	-	18,241	7,446
		·		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		19,596	-	19,596	9,140
NET ASSETS		19,596	-	19,596	9,140
FUNDS	10				
Unrestricted funds				19,596	9,140
TOTAL FUNDS				10.506	0.140
TOTAL FUNDS				19,596	9,140

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

J W Adams - Trustee

- (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 onwere signed on its behalf by:	. and

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2020

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.

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.

2. DONATIONS AND LEGACIES

۷.	Donations	31/12/20 £ ———	31/12/19 £ 99,568
3.	INVESTMENT INCOME	31/12/20	31/12/19
	Deposit account interest	£ 5	£ 4

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

4. NET INCOME/(EXPENDITURE)

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

	31/12/20	31/12/19
	£	£
Depreciation - owned assets	339	424
	===	

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee received remuneration of £14,630 (2019:£13,260) for consultancy services.

Trustees' expenses

One trustee was reimbursed a total of £199 (2019:£440) for travel expenses incurred during the year.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

7. TANGIBLE FIXED ASSETS

				Fixtures and fittings £
	COST At 1 January 2020 and 31 December 2020			19,605
	DEPRECIATION At 1 January 2020 Charge for year			17,911 339
	At 31 December 2020			18,250
	NET BOOK VALUE At 31 December 2020			1,355
	At 31 December 2019			1,694
8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/20	31/12/19
	Prepayments		£ 900 ====	£ 1,349
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/20 £	31/12/19 £
	Trade creditors Social security and other taxes Pension liability		- 152 -	1 393 1,158
	Credit card Accrued expenses Deferred income		185 3,192 12,000	3,096 12,000
			15,529	16,648
10.	MOVEMENT IN FUNDS		Not	
		At 1/1/20 £	Net movement in funds £	At 31/12/20 £
	Unrestricted funds General fund	9,140	10,456	19,596
	TOTAL FUNDS	9,140	10,456	19,596
	Net movement in funds, included in the above are as follows:			
		Incoming resources £	Resources expended £	Movement in funds £
	Unrestricted funds General fund	130,005	(119,549)	10,456
	TOTAL FUNDS	130,005	(119,549) ====	10,456

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

comparatives for movement in rands			
	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Jnrestricted funds General fund	18,775	(9,635)	9,140
TOTAL FUNDS	18,775	(9,635)	9,140
Comparative net movement in funds, included in the above ar	re as follows:		
	Incoming	Resources	Movement
	resources	expended	in funds
	f	£	£
Inrestricted funds	-	-	-
General fund	99,572	(109,207)	(9,635)
TOTAL FUNDS	99,572	(109,207)	(9,635)
A current year 12 months and prior year 12 months combined	l position is as follows:		
		Net	
		movement	At
	At 1/1/19	in funds	31/12/20
	£	£	£
Jnrestricted funds			
General fund	18,775	821	19,596
TOTAL FUNDS	18,775	821	19,596
OTAL TORES	=======================================	===	=====
A current year 12 months and prior year 12 months combined	I net movement in funds, in	cluded in the abov	ve are as follov
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Jnrestricted funds			
	220 577	(220 756)	821
General fund	229,577	(228,756)	021

The Foundation for Law, Justice And Society

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

<u>Detailed Statement of Financial Activities</u> <u>for the Year Ended 31 December 2020</u>

for the Year Ended 31 December 2020	31/12/20 £	31/12/19 £
INCOME AND ENDOWMENTS		
Donations and legacies Donations	-	99,568
Investment income Deposit account interest	5	4
Charitable activities Grants	130,000	-
Total incoming resources	130,005	99,572
EXPENDITURE		
Charitable activities Events, conferences and associated costs	25,968	33,457
Support costs		
Finance Bank charges Gain or loss on foreign exchange Depreciation of tangible fixed assets	283 27 339 ——————————————————————————————————	544 46 424 ——————————————————————————————
Information technology Website	734	1,427
Other Insurance Postage and stationery Sundries Legal and professional Administration fees Marketing Consultancy Travel and subsistence Publications	293 7 52 7,963 21,996 5,328 23,290 199 1,153	280 473 508 660 20,022 5,464 13,260 853 1,571
Governance costs Wages Pensions Accountancy and legal fees Fines	27,888 837 3,192	26,208 764 3,096 150
Tatal mass was some and ad	31,917	30,218
Total resources expended Net income/(expenditure)	119,549	109,207 (9,635)