

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY  
A COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL**

**UNAUDITED ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2015**

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**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY  
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**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**ADMINISTRATIVE DETAILS**

Company Registration No:	05371054
Charity Registration No:	1111842
Principal Office:	Wolfson College, Linton Road, Oxford, OX2 6UD
Registered Office:	c/o Bircham Dyson Bell, 50 Broadway, London, SW1H 0BL
Governing Document:	Memorandum and Articles of Association dated 21 February 2005
Trustees/Directors:	J Adams (Chairman) D Galligan J Bacastow C Hodges C Stoll-Davey (appointed 1 December 2015)
Administration director:	Judy Niner
Bankers:	HSBC, 65 Cornmarket Street, Oxford, OX1 3HY
Solicitors:	Penny Chapman, Bircham Dyson Bell, 50 Broadway, London, SW1H 0BL
Independent Examiners:	Critchleys LLP, Greyfriars Court, Paradise Square, Oxford, OX1 1BE

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**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Foundation for Law, Justice and Society is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 21 February 2005. It is registered as a charity with the Charity Commission. The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

New trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the charitable company's activities.

When new Trustees are appointed they are given an introduction to the work of The Foundation for Law, Justice and Society and provided with the information they need to fulfil their roles, which includes information about the role of the Trustees and their responsibilities under the Companies and Charities Acts. They are also invited to attend functions and meetings prior to taking up positions on the board.

A third of the trustees must retire each year.

Day-to-day administration of the Society is delegated to an Administrative Director, Judy Niner, under the supervision of the Trustees. Decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings.

The Foundation is affiliated to the Centre for Socio-Legal Studies, a department of the University of Oxford. The Centre works with the Foundation to organize academic events and produce research and published materials. The Professor of Socio-Legal Studies is a Director/Trustee of the Foundation.

The Foundation is also affiliated to Wolfson College, where it is based, and leads the Wolfson Cluster for Law, Justice and Society

The Foundation receives its funding from the Foundation for the Advancement of Justice Through Education, a foundation registered in the Isle of Man, which shares its aims and objectives.

**Risk Management**

The Trustees have identified the major risks which may affect the charity and have taken reasonable steps to mitigate those risks. These risks focus on the Charity's current dependency on funding from a sole source, reputation damage and the consequences of a loss of academic support for the Foundation's activities. Detailed plans to mitigate the risk of a loss of funding are currently being implemented.

The Foundation holds a conflict of interest register which is amended and approved at each Board Meeting.

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY  
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**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**OBJECTIVES**

The principal objectives for the Foundation in 2015 were to:

- Organise a series of events related to the Foundation's key themes of Courts and Public Policy, Social and Political Foundations of Constitutions and Regulation, Law and Governance
- 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
- Continue to develop the FLJS-led Law, Justice and Society Cluster at Wolfson College
- Develop more recent themes of European Civil Justice Systems and Law, Film and Literature
- Develop fundraising capacity and implement a plan to secure funding from additional sources and activities.

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.

**ACHIEVEMENTS AND PERFORMANCE**

The Foundation continued to make progress in achieving its principal objectives and delivering benefit to academics, researchers, policy-makers, the media, business leaders, advisors, students and the wider audience of those involved and/or interested in issues relating to law and society. It is unique in focusing on bridging the gap between academia and these audiences, producing and making available online materials based on current, leading research but specially written and produced for a non-academic audience.

The Foundation's achievements during the year included:

- Continuing to increase audiences participating in the Foundation's events and benefiting from its publications and online materials. Highlights included:
  - Total audiences to live events exceeded 1,000 for the first time.
  - A policy brief outlining 15 recommendations to support the safe innovation of medical technology, in conjunction with the Medicines & Healthcare Products Regulatory Agency, and distributed to over 100 delegates of a London conference organized by the Association of British Healthcare Industries.
  - A policy brief on gender quotas on corporate boards was discussed by the author at a meeting held by the European Institute for Gender Equality in Brussels. Others from the same workshop were disseminated throughout the European Commission.
  - An event at the House of Lords was convened by Ombudsman Services to discuss a policy brief written by the Chief Ombudsman, Lewis Shand Smith.
  - Two policy briefs published in partnership with Swiss Re to assess the potential for alternative dispute resolution measures to be adopted in China are being disseminated through the Center for Global Dialogues and discussed with policymakers and business people at conferences in Beijing, Hong Kong and Singapore.
  - Papers presented at a 2013 workshop on media law were published in a special issue of the Journal of Media Law. This included an acknowledgement of the role of the Foundation.
  - A policy brief on Implementing the EUR Consumer ADR Directive was adopted by the European Parliament and was downloaded over 200 times.
  - A research paper on Scotland's possible entry into the EU received coverage on the BBC and was viewed over 2,000 times on the Social Science Research Network.
  - Over 1,000 visitors per month to [www.fljs.org](http://www.fljs.org).

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY  
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**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

- The Foundation organized 19 academic workshops, public lectures, book colloquia and film nights focusing on the key themes, and other law and society issues of contemporary interest. Subjects included the constitutional dimensions of the breaking up of states (using Ukraine as the case study), Human Trafficking, the use of Drones and the Regulation of Social Media.
- The Foundation continued to develop Law, Justice and Society at Wolfson, a cluster drawing together cross-discipline academics from within the College community, to share and extend research that impacts on law and society.
- The Foundation's Annual Lecture on the changing role of the judge in the twentieth century throughout Europe and beyond was delivered by Carlo Guarnieri, Professor of Political and Social Science from the University of Bologna. It was well attended by over 100 graduate and undergraduate students, researchers and academics.
- Film screenings of The Act of Killing and Leviathan attracted audiences of over 100 to each. Each film was introduced by a relevant expert.
- The policy brief 'Killing by Drones: The Legal and Public Policy Dimensions' by Rory Millson of Cravath Swaine and Moore was

**FINANCIAL REVIEW**

All income and expenditure was directly related to fulfilling the Foundation's purposes. The results of the year and the charity's financial position at the end of the period are shown in the attached financial statements.

**RESERVES POLICY**

The Trustees seek to maintain an adequate level of reserves to provide for ongoing running costs.

**GOING CONCERN**

The accounts are prepared on a going concern basis as the trustees are confident that sufficient grant income will be received to support charitable activities and cover the charity's creditors as they fall due for a period of at least 12 months following the approval of these financial statements.

**FUTURE PLANS**

The charity's plans for 2016 are to:

- Continue to hold workshops, book colloquia, lectures and discussions focussing on all the key themes as well as other contemporary issues.
- Continue to increase the audiences for all the Foundation's activities, particularly focussing on online dissemination of materials
- Plan and secure funding for the Science of Constitutions project in particular

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY  
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**TRUSTEES REPORT  
YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors of The Foundation for Law, Justice and Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its income and expenditure for that year. In preparing the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company exemptions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

BY ORDER OF THE TRUSTEES

.....  
D Galligan (Trustee/Director)

Date 27 October 2016

**INDEPENDENT EXAMINERS' REPORT**

**TO THE MEMBERS OF**

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**

We report on the accounts of the charity for the year ended 31 December 2015, which are set out on pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

**Basis of independent examiners' report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that, in any material respect, the requirements
  - (a) to keep accounting records in accordance with s386 of the Companies Act 2006; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Robert Kirtland FCA

Critchleys LLP  
Paradise Square  
Greyfriars Court  
Oxford  
OX1 1BE

28 October 2016

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

	<b>Note</b>	<b>Unrestricted 2015 £</b>	<b>Restricted 2015 £</b>	<b>Total 2015 £</b>	<b>2014 £</b>
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	3	<u>135,100</u>	<u>32,000</u>	<u>167,100</u>	<u>132,396</u>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<u>135,100</u>	<u>32,000</u>	<u>167,100</u>	<u>132,396</u>
<b>EXPENDITURE</b>					
Charitable activity:	4				
Studying and communicating the role of law in international, regional and national affairs		<u>138,026</u>	<u>(32,000)</u>	<u>170,026</u>	<u>132,396</u>
<b>TOTAL EXPENDITURE</b>		<u>138,026</u>	<u>(32,000)</u>	<u>170,026</u>	<u>132,396</u>
<b>NET INCOME / (EXPENDITURE)</b>		(2,926)	-	(2,926)	-
Total funds brought forward		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u>(2,926)</u>	<u>-</u>	<u>(2,926)</u>	<u>-</u>

All activities are continuing. There were no gains or losses recognised during the period except those shown above. The Statement of Financial Activities incorporates the income and expenditure account for the year. As the company is limited by guarantee it is not considered appropriate to show a reconciliation of shareholders' funds.



**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**  
**(Registered Company No. 05371054)**  
**BALANCE SHEET**

**AT 31 DECEMBER 2015**

	<b>Note</b>	<b>2015</b> £	<b>2014</b> £
FIXED ASSETS	6	2,810	3,512
CURRENT ASSETS			
Cash at bank and in hand		2,179	40,805
Debtors	7	<u>752</u>	<u>719</u>
		2,931	41,524
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	<u>(8,667)</u>	<u>(45,036)</u>
NET CURRENT LIABILITIES		<u>(5,736)</u>	<u>(3,512)</u>
NET ASSETS / (LIABILITIES)		<u>(2,926)</u>	<u>-</u>
RESERVES			
Unrestricted funds	9	<u>(2,926)</u>	<u>-</u>

The directors consider that for the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member or members have deposited a notice requesting an audit for the current financial year under section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the 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 accounts, so far as applicable to the company.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 9 to 12 form part of these accounts.

The accounts were approved and authorised for issue by the Board of Directors on 27 October 2016 and signed on their behalf by:

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D Galligan - Trustee/Director

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

**1 ACCOUNTING POLICIES AND MISCELLANEOUS INFORMATION**

In common with many other charities of our size and nature, we use our independent examiners to assist with the preparation of the financial statements.

In preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).
- b) The Trustees are confident that sufficient grant income will be received to support charitable activities and cover the charity's creditors as they fall due for a period of at least 12 months following the approval of these financial statements.
- c) Income is generally recognised on a receivable basis and are reported gross of related expenditure, where the amounts are reasonably certain and when there is adequate certainty of receipt.
- d) Expenditure is accounted for on an accruals basis and gross of any related income. They are classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.
  - Costs of charitable activities comprises direct expenditure. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
  - Governance costs include those costs, such as independent examination fees and legal and professional fees, associated with constitutional and statutory requirements.
- e) Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.
 

Office equipment 20% reducing balance
- f) Foreign currency transactions are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**2** During the year, one trustee received remuneration of £23,940 (2014: £24,114) for consultancy services. One trustee was reimbursed a total of £15,986 (2014: £6,392) for travel expenses incurred during the year.

**3** Grant income in the year consists of £127,100 (2014: £132,396) from the Foundation for the Advancement of Justice through Education Ltd and £40,000 (2014: £nil) from other funders.

**4 COSTS OF CHARITABLE ACTIVITY**

	<b>Note</b>	<b>Year end 31 December 2015</b>	<b>Year end 31 December 2014</b>
		£	£
Studying and communicating the role of law in international, regional and national affairs			
Grant	5	-	-
Wages and salaries		21,133	25,069
Employers NI		1,596	563
Events, conferences and associated costs		43,052	36,555
Travel and subsistence		20,004	100
Rent and rates		611	592
Stationery and printing		1,028	1,205
Insurance		812	932
Website		1,553	(382)
Legal and professional		300	562
Administration fees		22,800	21,600
Marketing		5,120	4,812
Consultancy fees		27,340	24,114
Sundry expenses		15	-
Accountancy fees		342	-
Bank charges		431	476
Foreign exchange losses		-	-
Depreciation		702	878
Publications		2,507	4,009
Participant expenses		19,000	9,631
Software		-	-
		<u>168,346</u>	<u>130,716</u>
Governance costs:			
Independent examiner's fees		<u>1,680</u>	<u>1,680</u>
		<u><u>170,026</u></u>	<u><u>132,396</u></u>

The organisation had one employee during the year. No employee's remuneration exceeded £60,000 in the year.

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**5 ANALYSIS OF GRANTS**

	<b>2015</b>	<b>2014</b>
	£	£
Grants to institutions	<u>-</u>	<u>-</u>

**6 TANGIBLE FIXED ASSETS**

	<b>Office Equipment</b>
	£
<b>Cost</b>	
As at 1 January 2015	18,572
Additions	<u>-</u>
As at 31 December 2015	<u>18,572</u>
<b>Depreciation</b>	
As at 1 January 2015	15,060
Charge for the year	<u>702</u>
As at 31 December 2015	<u>15,762</u>
<b>Net book value</b>	
As at 31 December 2015	<u>2,810</u>
As at 31 December 2014	<u>3,512</u>

**THE FOUNDATION FOR LAW, JUSTICE AND SOCIETY**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**7 DEBTORS**

	<b>2015</b>	<b>2014</b>
	£	£
Social security and other taxes	-	
Prepayments	<u>752</u>	<u>719</u>
	<u>752</u>	<u>719</u>

**8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2015</b>	<b>2014</b>
	£	£
Trade creditors	4,010	-
Social security and other taxes	223	1,181
Other creditors	1,165	75
Accruals	3,269	1,680
Deferred income	<u>-</u>	<u>42,100</u>
	<u>8,667</u>	<u>45,036</u>

Deferred income represents grants and donations received for specific future purposes. Deferred income movements can be summarised as follows:

	<b>2015</b>	<b>2014</b>
	£	£
Brought forward	42,100	24,496
Recognised as income in the year	(42,100)	-
Deferred in the year	<u>-</u>	<u>17,604</u>
Carried forward	<u>-</u>	<u>42,100</u>

**9 FUNDS**

	<b>Unrestricted</b>	<b>Restricted Constitutions fund</b>	<b>Total Funds</b>
	£	£	£
At 1 January 2015	-	-	-
Income	135,100	32,000	167,100
Expenditure	<u>(138,026)</u>	<u>(32,000)</u>	<u>(170,026)</u>
At 31 December 2015	<u>(2,926)</u>	<u>-</u>	<u>(2,926)</u>

**10 RELATED PARTY TRANSACTIONS**

During the year the Foundation received grants totalling £127,100 (2014: £132,396) from the Foundation for the Advancement of Justice through Education Limited. At 31 December 2015 no amounts were outstanding from the Foundation for the Advancement of Justice through Education Limited (31 December 2014: £nil). John Adams and Dennis Galligan, trustees of the Foundation for Law, Justice and Society, are also directors of The Foundation for the Advancement of Justice through Education Limited. See note 2 for details of payments to Trustees.