

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2018  
for  
The Foundation for Law, Justice  
And Society

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

The Foundation for Law, Justice  
And Society  
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for the Year Ended 31 December 2018

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The Foundation for Law, Justice  
And Society  
Report of the Trustees  
for the Year Ended 31 December 2018

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 2018. 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 2015).

## **OBJECTIVES AND ACTIVITIES**

The principal objectives for the Foundation in 2018 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
- 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

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**

The Foundation had another very successful year in achieving its principal objectives. It continues to deliver benefit to academics, researchers, policy-makers, the media, business leaders, advisors, students and a 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 major event of 2018 was the second Putney Debates, held at St Mary's Church, Putney in recognition of the role the church played as the venue for the original debates in 1647. Again we were able to attract top-quality contributors including eminent academics, lawyers, thinktank contributors and commentators. Over 100 members of the public attended the event, and the videos and audio recordings were viewed/listened to by c4,000.

Other Foundation achievements during the year included:

- Organization of 4 workshops and debates; 4 lectures; 2 book colloquia; and 3 film nights at Wolfson College
- Participation in further events organized by Directors of the Foundation and the Wolfson cluster
- Over 24,000 unique visitors, and 100,000 visits to [www.fljs.org](http://www.fljs.org)
- An FLJS Opinion Piece on the role of the courts in securing the long-term success of the Colombian peace process was circulated among member of the All Party Parliamentary Group on Columbia and acknowledged by the Colombian Secretary of Foreign Affairs and the EU Ambassador of Colombia.
- An increase in subscribers to the FLJS newsletter to more than 4,000.
- Over a 10 year period, our podcasts have been streamed or downloaded 319,000 times.

Lectures were given by Professor Denis Galligan, Frank Vibert, Marcin Matczak and Dr Ying Yu.

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 made a grant of £20k to Wolfson College, Oxford as a contribution to the research work of Dr Ying Yu, Stipendary Research Fellow in Law, Justice 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)

The Foundation for Law, Justice  
And Society  
Report of the Trustees  
for the Year Ended 31 December 2018  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**Registered Charity number**  
1111842

**Registered office**

c/o Bircham Dyson Bell  
50 Broadway  
Westminster  
London  
SW1H 0BL

**Trustees**

J W Adams  
J M Bacastow  
D J Galligan  
Professor C J S Hodges  
J M A Howell  
Dr C Stoll-Davey

**Independent examiner**

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

Approved by order of the board of trustees on 29 September 2019 and signed on its behalf by:

Professor C J S Hodges - 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 2018.

**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 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended
4. 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  
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30 Bankside Court  
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Date: .....

The Foundation for Law, Justice  
And Society  
Statement of Financial Activities  
for the Year Ended 31 December 2018

		Unrestricted fund £	Restricted funds £	31/12/18 Total funds £	31/12/17 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>130,899</u>	<u>20,000</u>	<u>150,899</u>	<u>126,220</u>
<b>Total</b>		<u>130,899</u>	<u>20,000</u>	<u>150,899</u>	<u>126,220</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Studying and communicating the role of law in international, regional and national affairs		<u>118,010</u>	<u>20,000</u>	<u>138,010</u>	<u>129,440</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>12,889</u>	<u>-</u>	<u>12,889</u>	<u>(3,220)</u>
<b>Transfers between funds</b>	10	<u>1,650</u>	<u>(1,650)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>14,539</u>	<u>(1,650)</u>	<u>12,889</u>	<u>(3,220)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>4,236</u>	<u>1,650</u>	<u>5,886</u>	<u>9,106</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>18,775</u>	<u>-</u>	<u>18,775</u>	<u>5,886</u>

The Foundation for Law, Justice  
And Society  
Balance Sheet  
At 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31/12/18 Total funds £	31/12/17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,118	-	2,118	2,677
<b>CURRENT ASSETS</b>					
Debtors	8	1,857	-	1,857	2,144
Cash at bank and in hand		30,331	-	30,331	3,019
		32,188	-	32,188	5,163
<b>CREDITORS</b>					
Amounts falling due within one year	9	(15,531)	-	(15,531)	(1,954)
<b>NET CURRENT ASSETS</b>		16,657	-	16,657	3,209
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		18,775	-	18,775	5,886
<b>NET ASSETS</b>		18,775	-	18,775	5,886
<b>FUNDS</b>	10				
Unrestricted funds				18,775	4,236
Restricted funds				-	1,650
<b>TOTAL FUNDS</b>				18,775	5,886

The Foundation for Law, Justice

And Society

Balance Sheet - continued

At 31 December 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 29 September 2019 and were signed on its behalf by:

D J Galligan -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 2015)', 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.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **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**

	31/12/18	31/12/17
	£	£
Donations	<u>150,899</u>	<u>126,220</u>

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

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

	31/12/18	31/12/17
	£	£
Depreciation - owned assets	559	604
Other operating leases	<u>-</u>	<u>154</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, one trustee received remuneration of £14,846 (2017:£15,910) for consultancy services.

**Trustees' expenses**

One trustee was reimbursed a total of £774 (2017:£149) for travel expenses incurred during the year.

**5. STAFF COSTS**

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

31/12/18	31/12/17
<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>100,220</u>	<u>26,000</u>	<u>126,220</u>
<b>Total</b>	<u>100,220</u>	<u>26,000</u>	<u>126,220</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Studying and communicating the role of law in international, regional and national affairs	<u>95,804</u>	<u>33,636</u>	<u>129,440</u>
<b>Total</b>	<u>95,804</u>	<u>33,636</u>	<u>129,440</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>4,416</u>	<u>(7,636)</u>	<u>(3,220)</u>

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	(9,286)	9,286	-
Net movement in funds	(4,870)	1,650	(3,220)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	9,106	-	9,106
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,236</u>	<u>1,650</u>	<u>5,886</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2018 and 31 December 2018	19,605
<b>DEPRECIATION</b>	
At 1 January 2018	16,928
Charge for year	559
At 31 December 2018	17,487
<b>NET BOOK VALUE</b>	
At 31 December 2018	2,118
At 31 December 2017	2,677

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/18 £	31/12/17 £
Trade debtors	567	-
Prepayments	1,290	2,144
	<u>1,857</u>	<u>2,144</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/18	31/12/17
	£	£
Trade creditors	99	99
Social security and other taxes	308	-
Other creditors	124	105
Accrued expenses	3,000	1,750
Deferred income	12,000	-
	<u>15,531</u>	<u>1,954</u>

**10. 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)	-
<b>TOTAL FUNDS</b>	<u>5,886</u>	<u>12,889</u>	<u>-</u>	<u>18,775</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	130,899	(118,010)	12,889
<b>Restricted funds</b>			
Restricted Constitution Fund	20,000	(20,000)	-
<b>TOTAL FUNDS</b>	<u>150,899</u>	<u>(138,010)</u>	<u>12,889</u>

**Comparatives for movement in funds**

	At 1/1/17 £	Net movement in funds £	Transfers between funds £	At 31/12/17 £
<b>Unrestricted Funds</b>				
General fund	9,106	4,416	(9,286)	4,236
<b>Restricted Funds</b>				
University of Oxford	-	(9,286)	9,286	-
Law in Britain	-	1,650	-	1,650
	-	(7,636)	9,286	1,650
<b>TOTAL FUNDS</b>	<u>9,106</u>	<u>(3,220)</u>	<u>-</u>	<u>5,886</u>

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	100,220	(95,804)	4,416
<b>Restricted funds</b>			
Restricted Consitution Fund	20,000	(20,000)	-
University of Oxford	4,000	(13,286)	(9,286)
Law in Britain	2,000	(350)	1,650
	26,000	(33,636)	(7,636)
<b>TOTAL FUNDS</b>	<u>126,220</u>	<u>(129,440)</u>	<u>(3,220)</u>

**10. MOVEMENT IN FUNDS - continued**

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

	At 1/1/17 £	Net movement in funds £	Transfers between funds £	At 31/12/18 £
<b>Unrestricted funds</b>				
General fund	9,106	17,305	(7,636)	18,775
<b>Restricted funds</b>				
University of Oxford	-	(9,286)	9,286	-
Law in Britain	-	1,650	(1,650)	-
	-	(7,636)	7,636	-
<b>TOTAL FUNDS</b>	<u>9,106</u>	<u>9,669</u>	<u>-</u>	<u>18,775</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	231,119	(213,814)	17,305
<b>Restricted funds</b>			
Restricted Consitution Fund	40,000	(40,000)	-
University of Oxford	4,000	(13,286)	(9,286)
Law in Britain	2,000	(350)	1,650
	46,000	(53,636)	(7,636)
<b>TOTAL FUNDS</b>	<u>277,119</u>	<u>(267,450)</u>	<u>9,669</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2018.

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.