

# JURIS ANGLIAE SCIENTIA LIMITED

England & Wales · Charity number 1013738

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02659061](#)

**Registered** 1992-08-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Faculty of Law  
10 West Road  
Cambridge  
CB3 9DZ

**Phone** 01223 338067

**Website** <https://www.britishlawcentre.co.uk>

## Activities

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**Objects:** To advance education in English Law and European Union Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners.

**Activities:** To promote and advance education in English and EU Law and in related legal skills, including common law methodology, among students of law, teachers of law and legal practitioners in Central and Eastern Europe, and in particular among those studying and teaching law at Warsaw University.

## Classification

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- **How:** Provides Human Resources, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** POLAND
- Bulgaria
- Czech Republic
- Hungary
- Poland
- Romania
- Slovakia
- Ukraine

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£208,937	£192,799	-	-
2023-08-31	£177,215	£209,066	-	-
2022-08-31	£210,027	£206,720	-	-
2021-08-31	£166,123	£136,242	-	-
2020-08-31	£170,703	£135,645	-	-

## Trustees

Name	Role	Appointed
<b>Professor RICHARD GRIFFITH FENTIMAN</b>	Chair	2012-10-17
Dr Christopher James McNall		2025-06-27
Dr Rumiana Vladimirova Yotova		2019-06-12
Nicholas Miles Fletcher		2017-01-30
Professor Jonathan Edward Morgan		2012-10-17

**JURIS ANGLIAE SCIENTIA LIMITED**

England & Wales - Charity number 1013738

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# Accounts

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FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

16/06/2025

Your Ref: SAL/30239

Moore Kingston Smith LLP

10 Orange Street

Haymarket

London

WC2H 7DQ

Dear Sirs

**Juris Angliae Scientia Limited**

**Independent Examination – Year Ended 31 August 2024**

During the course of the Independent Examination of our financial statements for the year ending 31 August 2024, the following representations were made to you by the management and trustees.

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as independent examiner and for the financial statements which you have prepared for the charity.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your Independent Examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain Independent Examination evidence and have provided any additional information that you have requested for the purposes of your Independent Examination.
3. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

*Juris Angliae Scientia Ltd*  
Faculty of Law, University of Cambridge  
10 West Rd, Cambridge, CB3-9DZ  
United Kingdom  
Registered in England & Wales  
Company No. 2659061 and Charity No. 1013738



FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

4. We confirm that the company has no liabilities or contingent liabilities other than those disclosed in the financial statements.
5. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with applicable financial reporting framework.
6. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
7. We can confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or visa versa and, as a result, will include: trustees/directors, other key management, close family and other business interests of the previous.

We confirm that all related party relationships and transactions have been accounted for and disclosed in the notes to the financial statements in accordance with the applicable financial reporting framework.

We also confirm that all relevant information concerning related party relationships and transactions had been made available to you and that we are not aware of any other matters requiring disclosure under the Charities Act 2011 or accounting standards.

8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to provide guarantees of any kind on behalf of trustees.
9. We confirm that the charity has not contracted for nor authorised any capital expenditure as at the balance sheet date other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to you and as disclosed in the financial statements.
11. We acknowledge our responsibility for the design and implementation of controls to prevent and detect error and fraud. We confirm that the financial statements are free of material misstatements, including omissions. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees, organising committee or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.



FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

13. We confirm that, having considered our expectations and intentions for the next 12 months from the date of this letter and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income. The charity did not receive any restricted income during the year.
15. We confirm that we are not aware of any matters of material significance which should be reported to the Charity Commission.
16. We confirm that all correspondence with regulators has been made available to you as independent examiners, including any serious incident reports.
17. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
18. We confirm that the charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
19. The effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the unadjusted misstatements is attached to your Letter of Comment.
20. We confirmed that the charity does not require an audit under the Charities Act or under its governing document. You confirmed that you are satisfied that the charity qualifies as a small company for the purposes of the Companies Act and therefore it is entitled to exemption from audit. Further, you confirmed that no member or members have requested an audit pursuant to section 476 of the Act.
21. We confirm that there are no companies associated with this charity for tax purposes.

We understand that in broad terms, a company is associated with another company if at any time within the preceding 12 months one company has control of the other or both are under the control of the same company, person or persons including an individual's associates (spouse/civil partner, business partner, lineal relatives etc). This includes non-UK resident companies but excludes dormant entities.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully

*Juris Angliae Scientia Ltd*  
Faculty of Law, University of Cambridge  
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FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

Signed on behalf of the board of trustees by:

Signed by:

*Jonathan Morgan*  
.....  
10965897A2CF41B...

30/6/2025  
.....

**On behalf of Juris Angliae Scientia Limited**

**Date**

*Juris Angliae Scientia Ltd  
Faculty of Law, University of Cambridge  
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**COMPANY REGISTRATION NUMBER: 02659061**  
**CHARITY REGISTRATION NUMBER: 1013738**

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2024**

# **Juris Angliae Scientia Limited**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 August 2024**

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

#### Objectives, activities and achievements

The charity's objects as set out in its governing document are:

"to advance education in English Law and European Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners."

Juris Angliae Scientia Limited ("JAS") has two main projects. The first project is the British Law Centre ("BLC"), which began operations in 1992. It is based in Warsaw and teaches courses in various aspects of English and European law and legal skills throughout the Central and Eastern Europe ("CEE") region. The second project is the Central and Eastern European Moot Competition ("CEEMC"), which provides a forum for teams of law students from across the CEE region to moot against each other, before a bench of renowned judges, practitioners and academics. It enjoys the support and patronage of the Court of Justice of the European Union ("CJEU") and the Centre for European Legal Studies ("CELS") at the University of Cambridge's Faculty of Law. Throughout both of these educational projects, JAS also seeks to promote respect for the rule of law. Further details of JAS's projects are provided later in this report.

In setting JAS's objectives and planning activities, careful consideration was given to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee-charging.

#### The British Law Centre ("BLC")

The BLC began operations in 1992. It was originally the brainchild of His Honour George Dobry QC CBE, a Polish-born lawyer, judge and philanthropist who emigrated to the UK during World War II. Professor William Cornish QC CMG was also instrumental in establishing the BLC and ensuring that it enjoyed close relations with the University of Cambridge. As the first director of Cambridge Law Faculty's Centre for European Legal Studies ("CELS"), Professor Cornish, ensured that the BLC acted firstly under the auspices of CELS and then as part of Cambridge University's Institute of Continuing Education ("ICE").

The Warsaw BLC was the first to be created, in 1992. It was officially initiated by an Accord concluded between the Universities of Warsaw and Cambridge, signed on behalf of the latter by HRH Prince Philip, Duke of Edinburgh in his capacity as the University's Chancellor. The Warsaw BLC still remains the largest centre in terms of student numbers and it is the base from which a resident teaching team organises the BLC's teaching activities throughout CEE as a whole.

As noted in previous years' reports, the dissolution of the formal link between JAS and the University of Cambridge's Institute of Continuing Education ("ICE"), in 2010, caused some initial concern about whether the BLC's courses would retain their popularity. Thankfully, such fears proved to be unwarranted and the BLC's courses continued to be very popular. Numerous links continue to exist between the BLC and academic staff of Cambridge University's Faculty of Law. A number of the Faculty's academic staff members have acted as JAS directors/trustees and many more have taught on the BLC's courses or helped to maintain appropriate academic standards by supervising the BLC's curriculum and grading system, including by acting as external examiners. Three of JAS's four current directors are academic staff of the Law Faculty.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

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Moreover, the BLC retains very good relations with the Bar Association of England & Wales and with the English judiciary. JAS's committee of members over the years has included Sir Stephen Brown, a Lord Justice of Appeal and the President of the Family Division of the High Court of England and Wales. Lord Carnwath (now retired from the UK's Supreme Court) continues to act as the Chairman of the JAS Members. Since 2013, the Honourable Society of the Inner Temple has sponsored the annual moot court organised by JAS (i.e. the Central and Eastern Europe Moot Competition - "CEEMC"). Since 2019, the CEEMC has also been sponsored by the European Investment Bank (EIB).

#### *The BLC's courses*

BLC course teaching is done via a mixture of lectures, seminars and tutorials which discuss custom-written materials and contemporary legal developments. Classes are taught either by the BLC resident teaching team (which is based in Warsaw and travels to the BLC's other locations) or by visiting academics, judges or lawyers. Such visiting lecturers have included senior members of the British and European judiciary, renowned scholars from the University of Cambridge and elsewhere, and senior lawyers from through the EU and specialising in a broad range of legal areas.

In order to successfully complete the BLC's courses, students are required to complete a number of pieces of graded written work. These involve essay writing, case analysis, resolving problem questions, timed exams and/or other practical exercises (e.g. contract drafting). All work is evaluated using standard English grading methodologies. Written work is firstly evaluated by the BLC's resident teaching team before it is then checked and moderated by external experts (currently Professor Neil Andrews of the University of Cambridge's Faculty of Law), to ensure that the grades are consistent and at an appropriate standard.

In all BLC courses and additional activities (including inter alia debates, moots and mock trials), emphasis is placed on reinforcing the BLC's and overall aims and teaching methodology, which is discursive, inter-active and involves a practical application of the law in real-life situations. The BLC places less reliance on pure memory-based teaching/ testing and encourages debate, constructive criticism and creative thinking. This methodology may be familiar to students of some UK educational institutions but it still differs remarkably from the experience that many CEE students encounter during their national degrees. The BLC also integrates the teaching of core legal skills into the teaching of substantive law modules, which further distinguishes its courses from those generally available throughout the CEE region.

For many years, the BLC taught both 1-year courses and 2-year courses. In 2018-2019, those courses were renamed, essentially to make them more recognisable. The 1-year course is now known as the Diploma in English Law & Legal Skills ("DELLS") and the second year is known as the Commercial Law Diploma ("CLD").

During the covid-19 crisis, all BLC teaching was done online. When it became possible to return to face-to-face teaching, in the 2022-23 academic year, the BLC continued to offer the DELLS course in a 100% online format (which continued to be popular) in addition to teaching the course in a hybrid fashion (i.e. partly online and partly face-to-face) at a number of cities throughout CEE. Online teaching again included a group of participants based in China. The CLD course is taught 100% online, to groups that include participants from a variety of BLC locations.

#### *BLC students*

Since it began teaching in 1992, the BLC has taught thousands of law students, practitioners, translators and others who are interested in expanding their educational horizons, developing new knowledge and skills, and improving their linguistic skills. Many BLC graduates have gone on to illustrious legal careers. BLC graduates have included *inter alia*: Advocates-General and judges at the Court of Justice of the European Union (AG Michal Bobek; AG Maciej Szpunar; Judge Krystyna Kowalik-Bańczyk), the EU's

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar), Minister of Justice (Adam Bodnar), Deputy Minister of the Environment (Beata Jacewska), Supreme Court Judge (Leszek Bosek); the Slovakian Ombudswoman (Maria Patakyova); and the Czech Supreme Administrative Court (Judge Michal Bobek). These are merely a few of the examples of BLC graduates who played a formative role in developing their respective legal systems from the post-Soviet model into EU Member States. It is no exaggeration to say that the BLC has made, and continues to make, a significant contribution to political and legal transformation in CEE and to developing and improving relations between the region and the UK.

Total student numbers in 2023-24 (total:378) were higher (+73 students) compared to 2022-23. This growth was due to a combination of factors, mainly involving the addition of a new teaching centre (Zagreb) and a year-on-year increase in recruitment at certain centres (Bucharest, Poznan, Wroclaw, Online).

Centre	DELLS	CLD	Centre Total
Bratislava	8	3	11
Bucharest	36	8	44
Budapest	0	2	2
China	12	12	24
Online	123	22	145
Poznan	16	1	17
Prague	12	2	14
Sofia	15	6	21
Warsaw	60	6	66
Wroclaw	15	0	15
Zagreb	19	0	19
<b>TOTAL</b>	<b>316</b>	<b>62</b>	<b>378</b>

#### Fees

In its earliest years, the BLC was financed by the UK Foreign & Commonwealth Office's Know How Fund, and by the Civic Education Project, a non-profit organization which helped to finance teaching at universities in CEE after the fall of communism. Additional financial support was provided by a number of law firm sponsors. The cessation of the Know How Fund (2001) and Civic Education Project (2004) meant that the BLC needed to introduce student fees and to become self-financing. Such fees, together with financial sponsorship provided by Warsaw-based law firms (for the BLC) and by Clifford Chance, Inner Temple, the European Investment Bank and private donors (for the CEEMC) represent the BLC's only current sources of income.

The fees for new recruits in 2023-24 were maintained at the same rates that applied in 2022-23. The course fee differs according to whether the BLC applicant is a full-time University student or not. Additionally, an 'earlybird' fee reduction scheme applies to anyone who registers before 1st July. Additional fee reductions apply to Ukrainian participants. A Returners fee applies to anyone wishing to complete the Diploma in a year other than that in which they first registered.

Participant category	Earlybird fee	Non-Earlybird fee
Students (Ukrainian)	€100	€100
Non-students (Ukrainian)	€380	€380
Students	€575	€660
Non-students	€775	€860
Returner students	€125 per module	€125 per module

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

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The fee level is modest for the number of contact hours students receive, the subject-matter of the education, the extra-curricular activities made available to BLC students and the calibre of the BLC teaching team. All efforts are made to keep the fees at a level which is affordable to students in the CEE countries where the BLC operates.

#### BLC Activities in 2023-24

##### *Lectures*

In addition to receiving lectures and classes from the BLC's full-time staff, during 2023-2024 BLC students were also able to attend/watch online lectures (live or pre-recorded) by the following people:

- Lord Robert Carnwath (UK Supreme Court)
  - Lord Lloyd Jones (UK Supreme Court)
  - Lord Justice Sir Nicholas Green (Court of Appeal)
  - Advocate-General Gerald Hogan (Court of Justice of EU)
  - Judge Krystyna Kowalik-Banczyk (EU General Court)
  - Naomi Long (Northern Ireland Minister for Justice)
  - Elizabeth Gardiners (UK's first Parliamentary Counsel).
  - Prof. Catherine Barnard (University of Cambridge)
  - Prof. Alison Young (University of Cambridge)
  - Prof. Jonathan Morgan (University of Cambridge)
  - Prof. Paul MacMahon (London School of Economics)
  - Prof. Laurent Pech (University of Middlesex)
  - Prof. David Amos (City University London)
  - Prof. Estelle Declare (University of Nottingham)
  - Prof. Rosa Greaves (Universities of Glasgow and Oslo)
  - Prof. Adam Łazowski (Westminster University)
  - Prof Paul MacMahon (London School of Economics)
  - Dr Elliot Shatzberger (Middlesex University)
  - Angela Cahill (BPP Law School)
  - Chris Sykes (BPP Law School)
  - Kieron Beal QC (Inner Temple and Blackstone Chambers)
  - Anneli Howard QC (Monckton Chambers)
  - Rehana Azib QC (Inner Temple and 2 Temple Gardens)
  - Alastair Hodge (Inner Temple and 5 Essex Court)
  - Scott Matthewson (Inner Temple and 42 Bedford Row)
  - Melissa Stock (Normanton Chambers)
  - Dr Anton van Dellen (Inner Temple and Fraser Chambers)
  - Katarzyna Szczudlik (SSW Pragmatic Solutions)
  - Jakub Kubalski (SSW Pragmatic Solutions)
  - Klaudia Owsianka (Linklaters)
  - Michał Wołangiewicz (Linklaters)
  - Adam Marszałek (DLA Piper)
  - Olga Leśniewska (DLA Piper)
  - Grzegorz Namiotkiewicz (Clifford Chance)
  - Michał Drwał (Clifford Chance)
  - Stanisław Drozd (Wardynski & Partners)
  - Łukasz Lasek (Wardynski & Partners)
  - Piotr Gołędzinowski (Wardynski & Partners)
  - Grzegorz Namiotkiewicz (Clifford Chance)
  - Jakub Kubalski (SSW Pragmatic Solutions)
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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

- Kasia Szczudlik (SSW Pragmatic Solutions)
- Christopher McNall (18 St. John St. Chambers)
- Nick Fletcher (Clifford Chance)
- Igor Muszyński (SSW Pragmatic Solutions)
- Michał Bałdowski (Greenberg Traurig)
- Grzegorz Socha (Greenberg Traurig)
- Dawid Malinowski (Greenberg Traurig)
- Mikołaj Pietrzak (Dean of Polish Bar Association [Warsaw])
- Dr Eliza Watt (Middlesex University)
- Svetlana Nasibyan (University of Salford)
- Andrew Cripe (Litigation Partner, Norton Rose Fulbright – Chicago)
- Chris Howard (Barbri, Director of University Partnerships)

#### *Special Events:*

In addition to online lectures, the BLC organised the following face-to-face special events:

- *Rethinking the Social Contract: Law in times of turmoil: Conference (in honour of George Dobry CBE QC and Prof. William Cornish CMG QC (Hon) FBA) – Warsaw University: 17/11/2023* which included the following distinguished speakers:

Speaker	Speaker Description
Lord Robert Carnwath	Justice of the UK Supreme Court for 8 years (2012-2020)
Sir Stephen Irwin	Former Lord Justice of Appeal, Court of Appeal (England and Wales), Privy Councillor
Prof. Marcin Wiącek	Polish Ombudsman on Citizens' Rights and Professor of Human Rights, University of Warsaw
Advocate-General, Prof. Maciej Szpunar	1st Advocate-General of the Court of Justice of the European Union
Marcin Olender	Public Policy and Government Relations Manager Central and Eastern Europe at Google
Prof. Adam Łazowski	Professor of EU law at the University of Westminster; Visiting Professor at the College of Europe (Natolin) and at Ivan Franko National University
Prof. Adam Bodnar	Professor of Constitutional and Human Rights law, SWPS University, Warsaw. Polish Ombudsman on Citizens' Rights (2015-2021)
Prof. Marcin Matczak	Professor of the Theory and Philosophy of Law, University of Warsaw
Prof. Tomasz Koncewicz	Professor of EU Law, University of Gdańsk
Joss Saunders	Oxfam's General Counsel and Company Secretary, Charity lawyer.
Dr. Daryna Dvornichenko	Visiting research fellow at Oxford University's Department of Politics and International Relations
Prof. Tetyana Komarova	Professor of EU Law and Head of EU Law Dept, Yaroslav Mudryi National Law University.
Damian Falkowski	Commercial barrister, specialising in banking and property law.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

Dr. Robert Rybski	Assistant Professor Of Law, University of Warsaw. Head of Sustainable Finance - Postgraduate Studies.
Dr. Christopher McNall	Barrister (18 St. John St. Chambers) and former British Law Centre tutor (1994-1996).

- Lord Robert Carnwath presided over the graduation ceremony at the BLC at Warsaw University (November 2023)
- In-house workshops on law/legal skills by:
  - Clifford Chance (Mar 2024)
  - CMS Cameron McKenna (May 2024)
  - Greenberg Traurig (Dec 2023; Feb 2024; Mar 2024)
  - Linklaters (Feb 2024)
  - PWC (Nov 2023; Jan 2024; Mar 2024; Apr 2024)
- Guest lectures were delivered by BLC staff at the following Universities:

University name	BLC staff member	Date
Charles University	Dr. S. Terrett	Oct 2023
Zagreb University	Dr. S. Terrett	Nov 2023
Adam Mickiewicz University, Poznan	Dr. S. Terrett	May 2024

#### CEEMC 2024

The CEEMC took place face-to-face in Prague on 26-28 April 2024. It involved the 16 teams below and was won by the team from the University of Ljubljana.

Team name	City	Country
Sofia University	Sofia	Bulgaria
University of Zagreb	Zagreb	Croatia
Charles University	Prague	Czechia
Free University of Tbilisi	Tbilisi	Georgia
Pázmány Péter Catholic University	Budapest	Hungary
Mykolas Romeris University	Vilnius	Lithuania
Adam Mickiewicz University	Poznan	Poland
University of Warsaw	Warsaw	Poland
Wrocław University	Wrocław	Poland
Babeş-Bolyai University	Cluj	Romania
Alexandru Ioan Cuza University	Iaşi	Romania
West University of Timișoara	Timișoara	Romania
University of Trnava	Trnava	Slovakia
University of Ljubljana	Ljubljana	Slovenia
Faculty of Law University of Maribor	Maribor	Slovenia
Yaroslav Mudryi National Law University	Kharkiv	Ukraine

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

The following prizes were paid by JAS in connection with the CEEMC 2024:

Prize	Team	Forename	Surname	Cost €
Winners	University of Ljubljana	Asta	Gerjevič Debevec	300
Winners	University of Ljubljana	Ines	Muzaferović	300
Winners	University of Ljubljana	Rok	Vidmar	300
Best Speaker prize (Professor William Cornish CMG KC FB)	University of Zagreb	Filipa	Ledić	750
Best Speaker prize (Lord Slynn of Hadley)	Free University of Tbilisi	Mariam	Jikia	750
Best Written Pleadings	West University of Timișoara	Horea-Avram	Ardelean	15
Best Written Pleadings	West University of Timișoara	Melisa	Cheșpi	15
Best Written Pleadings	West University of Timișoara	Maria	Curbet	15
Best Written Pleadings	West University of Timișoara	Carla	Pervu-Milostean	15
Noted speaker	Sofia University 'St. Kliment Ohridski'	Yoanna	Chenalova	15
Noted speaker	Free University of Tbilisi	Salome	Diasamidze	15
Noted speaker	University of Zagreb - Faculty of Law	Julia	Fueh Mihovilović	15
Noted speaker	Charles University	Marek	Jankovský	15
Noted speaker	University of Warsaw	Michał	Karolak	15
Noted speaker	University of Trnava	Raymond	Kunštatský	15
Noted speaker	Alexandru Ioan Cuza University of Iași	Raisa-Milena	Manolescu	15
Noted speaker	West University of Timișoara	Carla	Pervu-Milostean	15
Noted speaker	Faculty of Law, University of Maribor	Lana	Simončič	15

In addition to funding the aforementioned prizes, JAS also assisted a Ukrainian team from Yaroslav Mudryi National Law University by:

- Waiving the competition entry fee
- Paying for the team's travel, accommodation and subsistence

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

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#### Financial review

The charity generated income of €248,085 (2023: €207,122) during the year. Income from charitable activities increased from €175,368 to €215,560.

Expenditure for the year was €228,924 compared to €224,350 for 2023.

The charity made a profit of €19,161 for the year (2023: deficit of €17,228).

#### *Reserves Policy*

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €216,908 equates to approximately 11.5 months' worth of operating expenditure. The trustees believe that this is an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

#### *Risk management*

The trustees have considered the risks to which the company is exposed and regularly review the systems in place to mitigate those risks to ensure that these are adequate.

#### Structure, governance and management

Juris Angliae Scientia Ltd ("JAS") is a charitable company limited by guarantee, incorporated on 1 October 1991 and is governed by its Articles of Association. It is composed of members who guarantee a nominal sum. It is managed by a Board of Directors. It has a Committee of Members which acts in an advisory capacity. The Committee of Members has been chaired by Lord Robert Carnwath since 1997.

The directors of the company are also charity trustees for the purposes of charity law. The articles stipulate that there shall be a minimum of three Directors, but no maximum is set. Two of JAS's Directors (Professor Fentiman and Professor Morgan) have served for several years and have been involved in the teaching activities of JAS since the 1990s, so they are very well acquainted with its work. Directors are appointed by ordinary resolution.

Charity trustees are recruited directly, by the existing trustees, on the basis of their historical connection with the charity. Some trustees (e.g. Prof Fentiman) have been long-term supporters and teachers on BLC courses, others have also been part of the BLC's core teaching in the past (Prof Morgan) or graduates of the course (Dr Yotova) or involved in raising finance for JAS's activities (Mr Fletcher). In order to keep the trustee board to a manageable size, and to allow efficient decision-making, other interested parties are invited to become members of the charity and to give feedback and advice to the board, without formally participating in board meetings.

JAS's Articles of Association were amended on 4<sup>th</sup> May 2021 to remove the geographical limitations on the charity's activities.

On 14<sup>th</sup> January 2024, Mr Stephen Denyer passed away and was removed as a director from Companies House with effect from that same date.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

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#### Reference and administrative details

<b>Registered charity name</b>	Juris Angliae Scientia Limited	
<b>Charity registration number</b>	1013738	
<b>Company registration number</b>	02659061	
<b>Principal office and registered office</b>	Centre for European Legal Studies Faculty of Law University of Cambridge 10 West Road Cambridge, CB3 9BZ	
<b>The trustees</b>	Mr S R N Denyer Professor R G Fentiman Mr N Fletcher Prof J E Morgan Dr R V Yotova	(resigned 14 January 2024)
<b>Company secretary</b>	Prof. J E Morgan	
<b>Bankers</b>	Barclays Bank plc 15 Bene't Street Cambridge, CB2 3PQ  BNP Paribas SA Bank Polska ul. Grzybowska 78, 00-844 Warszawa	
<b>Independent examiner</b>	Tim Hardy Moore Kingston Smith LLP 10 Orange Street Haymarket London, WC2H 7DQ	

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024


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#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30/6/2025 ..... and signed on behalf of the board of trustees by:

Signed by:



10965697A2CF41B...

Prof J E Morgan  
Trustee

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Juris Angliae Scientia Limited

Year ended 31 August 2024

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I report to the trustees on my examination of the financial statements of Juris Angliae Scientia Limited ('the charity') for the year ended 31 August 2024 which are set out on pages 11 to 18.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Tim Hardy FCA  
Moore Kingston Smith LLP  
Independent Examiner

10 Orange Street  
Haymarket  
London  
United Kingdom  
WC2H 7DQ

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**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 August 2024**

	Note	2024		2023
		Unrestricted funds €	Total funds €	Total funds €
<b>Income and endowments</b>				
Donations and legacies	5	32,297	32,297	31,752
Charitable activities	6	215,560	215,560	175,368
Investment income	7	228	228	2
<b>Total income</b>		<u>248,085</u>	<u>248,085</u>	<u>207,122</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8	(228,924)	(228,924)	(224,350)
<b>Total expenditure</b>		<u>(228,924)</u>	<u>(228,924)</u>	<u>(224,350)</u>
<b>Net income and net movement in funds</b>		<u>19,161</u>	<u>19,161</u>	<u>(17,228)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>197,747</u>	<u>197,747</u>	<u>214,975</u>
<b>Total funds carried forward</b>		<u>216,908</u>	<u>216,908</u>	<u>197,747</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 19 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2024

	Note	2024 €	2023 €
<b>Current assets</b>			
Debtors	14	4,500	200
Cash at bank and in hand		244,905	253,943
		<u>249,405</u>	<u>254,143</u>
<b>Creditors: amounts falling due within one year</b>	15	(32,497)	(56,396)
<b>Net current assets</b>		<u>216,908</u>	<u>197,747</u>
<b>Total assets less current liabilities</b>		<u>216,908</u>	<u>197,747</u>
<b>Net assets</b>		<u>216,908</u>	<u>197,747</u>
<b>Funds of the charity</b>			
Unrestricted funds		216,908	197,747
<b>Total charity funds</b>	17, 18	<u>216,908</u>	<u>197,747</u>

For the year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30/6/2025, and are signed on behalf of the board by:

Signed by:  
  
 10965697A2CF41B...  
 Prof J E Morgan  
 Trustee

Company Registration Number: 02659061

The notes on pages 14 to 19 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2024

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#### 1. General information

The charity is a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is Centre for European Legal Studies, Faculty of Law, University of Cambridge, 10 West Road, Cambridge, CB3 9BZ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP FRS 102) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, with items recognised at cost or transaction value unless otherwise stated.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in Euros which is the functional currency of the charity.

The amounts in the financial statements are presented to the nearest €, unless otherwise stated.

##### Disclosure exemptions

The charity has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

##### Going concern

There are no material uncertainties about the charity's ability to continue. This conclusion is based on forecasted costs and recruitment numbers, as existing on the date this report was submitted. The trustees also believe that the charity has an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

##### Fund accounting

All funds are unrestricted and undesignated. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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### 3. Accounting policies *(continued)*

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial information.

#### Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charitable activities are accounted for when earned. Income received in respect of courses taking place in the next financial year are deferred until the course takes place.

Interest on funds held at bank is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The value of services provided by volunteers has not been included in these accounts.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance and governance costs. These costs have been allocated to the sole charitable activity of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

#### 3. Accounting policies *(continued)*

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Foreign currency translation

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	€	€	€	€
Donations and sponsorship	<u>32,297</u>	<u>32,297</u>	<u>31,752</u>	<u>31,752</u>

#### 6. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	€	€	€	€
Student fees	<u>191,019</u>	<u>191,019</u>	<u>150,584</u>	<u>150,584</u>
Moot fees	<u>24,541</u>	<u>24,541</u>	<u>24,784</u>	<u>24,784</u>
	<u>215,560</u>	<u>215,560</u>	<u>175,368</u>	<u>175,368</u>

#### 7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	€	€	€	€
Bank interest receivable	<u>228</u>	<u>228</u>	<u>2</u>	<u>2</u>

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

#### 8. Expenditure on charitable activities

	Unrestricted Funds €	Total Funds 2024 €	Unrestricted Funds €	Total Funds 2023 €
Lecturers and teaching	162,616	162,616	161,980	161,980
Moot Court	37,797	37,797	38,654	38,654
Travel and subsistence	12,020	12,020	8,775	8,775
Hire of teaching rooms/equipment	-	-	633	633
Information Technology Support	4,336	4,336	4,117	4,117
Equipment expensed	491	491	536	536
Promotion	1,594	1,594	-	-
Graduation and special events	1,950	1,950	2,751	2,751
Stationery and printing	394	394	496	496
Support costs	7,726	7,726	6,408	6,408
	<u>228,924</u>	<u>228,924</u>	<u>224,350</u>	<u>224,350</u>

#### 9. Analysis of support costs

	Unrestricted Funds €	Total Funds 2024 €	Unrestricted Funds €	Total Funds 2023 €
Foreign exchange differences	(156)	(156)	1,240	1,240
Bank charges	804	804	928	928
Governance costs	7,078	7,078	4,240	4,240
	<u>7,726</u>	<u>7,726</u>	<u>6,408</u>	<u>6,408</u>

The charity initially identifies the cost of its support function and the costs that relate to the governance function. These are then allocated to its charitable activities as this is the sole activity of the charity.

An analysis of governance costs is as follows:

	2024 €	2023 €
Independent examiner's fees	4,159	1,872
Accountancy fees	2,904	1,586
Other legal and professional costs	15	782
	<u>7,078</u>	<u>4,240</u>

#### 10. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

#### 11. Net Income

Net income is stated after charging / (crediting):

	2024 €	2023 €
Independent examiner's fees		
- Independent examination	4,159	1,872
- Accountancy services	2,904	1,586
Foreign exchange differences	(156)	1,240

#### 12. Trustee remuneration and expenses

No trustees received any remuneration for services as a director or trustee during the current or prior year. No trustee received payment for professional or other services supplied to the charity in the current or prior year.

No trustees received reimbursement of expenses during the current year (2023: One trustee for travel costs, €240).

#### 13. Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objects.

#### 14. Debtors

	2024 €	2023 €
Accrued income	4,500	200

#### 15. Creditors: amounts falling due within one year

	2024 €	2023 €
Deferred income (fees received in advance)	24,925	37,314
Accruals	7,572	19,082
	<u>32,497</u>	<u>56,396</u>

#### 16. Deferred income

	2024 €	2023 €
At 1 September 2023	37,314	31,685
Amount released to income	(37,314)	(31,685)
Amount deferred in year	24,925	37,314
<b>At 31 August 2024</b>	<u>24,925</u>	<u>37,314</u>

Deferred income relates to income from courses due to take place in the 2024/25 academic year (2023: 2023/24 academic year).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2023 €	Income €	Expenditure €	At 31 August 2024 €
<b>General funds</b>	<b>197,747</b>	<b>248,085</b>	<b>(228,924)</b>	<b>216,908</b>

	At 1 September 2022 €	Income €	Expenditure €	At 31 August 2023 €
General funds	214,975	207,122	(224,350)	197,747

#### 18. Analysis of net assets between funds

	Unrestricted Funds 2024 €	Total Funds 2024 €
Current assets	249,405	249,405
Creditors less than 1 year	(32,497)	(32,497)
<b>Net assets</b>	<b>216,908</b>	<b>216,908</b>

	Unrestricted Funds 2023 €	Total Funds 2023 €
Current assets	254,143	254,143
Creditors less than 1 year	(56,396)	(56,396)
Net assets	197,747	197,747

#### 19. Related party transactions

Donations of €nil were received from a trustee during the year (2023: €5,000).

No other transactions with related parties were undertaken such as are required to be disclosed under FRS 102 and Charities SORP (FRS 102).

**JURIS ANGLIAE SCIENTIA LIMITED**

England & Wales - Charity number 1013738

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# Accounts

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**COMPANY REGISTRATION NUMBER: 02659061**  
**CHARITY REGISTRATION NUMBER: 1013738**

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2023**

# **Juris Angliae Scientia Limited**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 August 2023**

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

#### Objectives, activities and achievements

The charity's objects as set out in its governing document are:

"to advance education in English Law and European Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners."

Juris Angliae Scientia Limited ("JAS") has two main projects. The first project is the British Law Centre ("BLC"), which began operations in 1992. It is based in Warsaw and teaches courses in various aspects of English and European law and legal skills throughout the Central and Eastern Europe ("CEE") region. The second project is the Central and Eastern European Moot Competition ("CEEMC"), which provides a forum for teams of law students from across the CEE region to moot against each other, before a bench of renowned judges, practitioners and academics. It enjoys the support and patronage of the Court of Justice of the European Union ("CJEU") and the Centre for European Legal Studies ("CELS") at the University of Cambridge's Faculty of Law. Throughout both of these educational projects, JAS also seeks to promote respect for the rule of law. Further details of JAS's projects are provided later in this report.

In setting JAS's objectives and planning activities, careful consideration was given to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee-charging.

#### The British Law Centre ("BLC")

The BLC began operations in 1992. It was originally the brainchild of His Honour George Dobry QC CBE, a Polish-born lawyer, judge and philanthropist who emigrated to the UK during World War II. Professor William Cornish QC CMG was also instrumental in establishing the BLC and ensuring that it enjoyed close relations with the University of Cambridge. As the first director of Cambridge Law Faculty's Centre for European Legal Studies ("CELS"), Professor Cornish, ensured that the BLC acted firstly under the auspices of CELS and then as part of Cambridge University's Institute of Continuing Education ("ICE").

The Warsaw BLC was the first to be created, in 1992. It was officially initiated by an Accord concluded between the Universities of Warsaw and Cambridge, signed on behalf of the latter by HRH Prince Philip, Duke of Edinburgh in his capacity as the University's Chancellor. The Warsaw BLC still remains the largest centre in terms of student numbers and it is the base from which a resident teaching team organises the BLC's teaching activities throughout CEE as a whole.

As noted in previous years' reports, the dissolution of the formal link between JAS and the University of Cambridge's Institute of Continuing Education ("ICE"), in 2010, caused some initial concern about whether the BLC's courses would retain their popularity. Thankfully, such fears proved to be unwarranted and the BLC's courses continued to be very popular. Numerous links continue to exist between the BLC and academic staff of Cambridge University's Faculty of Law. A number of the Faculty's academic staff members have acted as JAS directors/trustees and many more have taught on the BLC's courses or helped to maintain appropriate academic standards by supervising the BLC's curriculum and grading system, including by acting as external examiners. Three of JAS's five current directors are academic staff of the Law Faculty.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

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Moreover, the BLC retains very good relations with the Bar Association of England & Wales and with the English judiciary. JAS's committee of members over the years has included Sir Stephen Brown, a Lord Justice of Appeal and the President of the Family Division of the High Court of England and Wales. Lord Carnwath (now retired from the UK's Supreme Court) continues to act as the Chairman of the JAS Members. Since 2013, the Honourable Society of the Inner Temple has sponsored the annual moot court organised by JAS (i.e. the Central and Eastern Europe Moot Competition - "CEEMC"). Since 2019, the CEEMC has also been sponsored by the European Investment Bank (EIB).

#### *The BLC's courses*

BLC course teaching is done via a mixture of lectures, seminars and tutorials which discuss custom-written materials and contemporary legal developments. Classes are taught either by the BLC resident teaching team (which is based in Warsaw and travels to the BLC's other locations) or by visiting academics, judges or lawyers. Such visiting lecturers have included senior members of the British and European judiciary, renowned scholars from the University of Cambridge and elsewhere, and senior lawyers from through the EU and specialising in a broad range of legal areas.

In order to successfully complete the BLC's courses, students are required to complete a number of pieces of graded written work. These involve essay writing, case analysis, resolving problem questions, timed exams and/or other practical exercises (e.g. contract drafting). All work is evaluated using standard English grading methodologies. Written work is firstly evaluated by the BLC's resident teaching team before it is then checked and moderated by external experts (currently Professor Neil Andrews of the University of Cambridge's Faculty of Law), to ensure that the grades are consistent and at an appropriate standard.

In all BLC courses and additional activities (including inter alia debates, moots and mock trials), emphasis is placed on reinforcing the BLC's and overall aims and teaching methodology, which is discursive, inter-active and involves a practical application of the law in real-life situations. The BLC places less reliance on pure memory-based teaching/ testing and encourages debate, constructive criticism and creative thinking. This methodology may be familiar to students of some UK educational institutions but it still differs remarkably from the experience that many CEE students encounter during their national degrees. The BLC also integrates the teaching of core legal skills into the teaching of substantive law modules, which further distinguishes its courses from those generally available throughout the CEE region.

For many years, the BLC taught both 1-year courses and 2-year courses. In 2018-2019, those courses were renamed, essentially to make them more recognisable. The 1-year course is now known as the Diploma in English Law & Legal Skills ("DELLS") and the second year is known as the Commercial Law Diploma ("CLD").

The 2022-23 academic year was the first academic year after the covid-19 pandemic during which face-to-face teaching was able to commence from the start of the academic year, in October 2022. Nevertheless, the BLC continued to offer the DELLS course in a 100% online format (which continued to be popular) as well as at a number of cities throughout CEE (at which teaching takes place partly via face-to-face classes and partly via online classes). Online teaching again included a group of participants based in China. The CLD course is taught 100% online, to groups that include participants from a variety of BLC locations.

#### *BLC students*

Since it began teaching in 1992, the BLC has taught thousands of law students, practitioners, translators and others who are interested in expanding their educational horizons, developing new knowledge and skills, and improving their linguistic skills. Many BLC graduates have gone on to illustrious legal careers.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

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BLC graduates have included *inter alia*: Advocates-General and judges at the Court of Justice of the European Union (AG Michal Bobek; AG Maciej Szpunar; Judge Krystyna Kowalik-Bańczyk), the EU's Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar), Minister of Justice (Adam Bodnar), Deputy Minister of the Environment (Beata Jacewska), Supreme Court Judge (Leszek Bosek); the Slovakian Ombudswoman (Maria Patakyova); and the Czech Supreme Administrative Court (Judge Michal Bobek). These are merely a few of the examples of BLC graduates who played a formative role in developing their respective legal systems from the post-Soviet model into EU Member States. It is no exaggeration to say that the BLC has made, and continues to make, a significant contribution to political and legal transformation in CEE and to developing and improving relations between the region and the UK.

Total student numbers in 2022-23 (total: 305) were higher than 2021-22 (total: 266). We attribute this growth to the fact that pandemic-related restrictions were fully lifted on face-to-face teaching. The continued covid-related uncertainty and restrictions which existed at the time we were recruiting for the 2021-22 course seemed to have resulted in many students choosing to delay their application to the BLC.

#### Fees

In its earliest years, the BLC was financed by the UK Foreign & Commonwealth Office's Know How Fund, and by the Civic Education Project, a non-profit organization which helped to finance teaching at universities in CEE after the fall of communism. Additional financial support was provided by a number of law firm sponsors. The cessation of the Know How Fund (2001) and Civic Education Project (2004) meant that the BLC needed to introduce student fees and to become self-financing. Such fees, together with financial sponsorship provided by Warsaw-based law firms (for the BLC) and by Clifford Chance, Inner Temple, the European Investment Bank and private donors (for the CEEMC) represent the BLC's only current sources of income.

The fee level in 2022-23 were slightly increased from those which applied in 2019-2020 and 2021-22. The course fee differs according to whether the BLC applicant is a full-time University student (€660, previously €599) or not (€860, previously €799). An 'earlybird' fee reduction scheme continues to apply to anyone who registered before 1st July, in which case the respective fees were €575/€775 respectively (previously €525/€725 respectively).

The fee level is modest for the number of contact hours students receive, the subject-matter of the education, the extra-curricular activities made available to BLC students and the calibre of the BLC teaching team. All efforts are made to keep the fees at a level which is affordable to students in the CEE countries where the BLC operates.

#### BLC Activities in 2022-23

In addition to receiving lectures and classes from the BLC's full-time staff, during 2022-2023 BLC students were also able to attend/watch online lectures by the following people:

- Lord Robert Carnwath (UK Supreme Court)
  - Lord Lloyd Jones (UK Supreme Court)
  - Lord Justice Sir Nicholas Green (Court of Appeal)
  - Advocate-General Gerald Hogan (Court of Justice of EU)
  - Judge Krystyna Kowalik-Bańczyk (EU General Court)
  - Naomi Long (Northern Ireland Minister for Justice)
  - Elizabeth Gardiners (UK's first Parliamentary Counsel).
  - Prof. Catherine Barnard (University of Cambridge)
  - Prof. Alison Young (University of Cambridge)
-

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

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- Dr Jonathan Morgan (University of Cambridge)
- Prof. Paul MacMahon (London School of Economics)
- Prof. Laurent Pech (University of Middlesex)
- Prof. David Amos (City University London)
- Prof. Estelle Declare (University of Nottingham)
- Prof. Rosa Greaves (Universities of Glasgow and Oslo)
- Prof. Adam Łazowski (Westminster University)
- Prof Paul MacMahon (London School of Economics)
- Dr Elliot Shatzberger (Middlesex University)
- Angela Cahill (BPP Law School)
- Chris Sykes (BPP Law School)
- Kieron Beal QC (Inner Temple and Blackstone Chambers)
- Anneli Howard QC (Monckton Chambers)
- Rehana Azib QC (Inner Temple and 2 Temple Gardens)
- Alastair Hodge (Inner Temple and 5 Essex Court)
- Scott Matthewson (Inner Temple and 42 Bedford Row)
- Melissa Stock (Normanton Chambers)
- Dr Anton van Dellen (Inner Temple and Fraser Chambers)
- Katarzyna Szczudlik (SSW Pragmatic Solutions)
- Jakub Kubalski (SSW Pragmatic Solutions)
- Klaudia Owsianka (Linklaters)
- Michał Wołangiewicz (Linklaters)
- Adam Marszałek (DLA Piper)
- Olga Leśniewska (DLA Piper)
- Grzegorz Namiotkiewicz (Clifford Chance)
- Michał Drwał (Clifford Chance)
- Stanisław Drozd (Wardynski & Partners)
- Łukasz Lasek (Wardynski & Partners)
- Piotr Gołędzinowski (Wardynski & Partners)
- Grzegorz Namiotkiewicz (Clifford Chance)
- Jakub Kubalski (SSW Pragmatic Solutions)
- Kasia Szczudlik (SSW Pragmatic Solutions)
- Christopher McNall (18 St. John St. Chambers)
- Nick Fletcher (Clifford Chance)
- Igor Muszyński (SSW Pragmatic Solutions)
- Michał Bałdowski (Greenberg Traurig)
- Grzegorz Socha (Greenberg Traurig)
- Dawid Malinowski (Greenberg Traurig)
- Mikołaj Pietrzak (Dean of Polish Bar Association [Warsaw])
- Dr Eliza Watt (Middlesex University)
- Svetlana Nasibyan (University of Salford)
- Andrew Cripe (Litigation Partner, Norton Rose Fulbright – Chicago)

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

In addition to online lectures, the BLC organised the following face-to-face special events:

- *Modern challenges of IP law. Conference in memory of Prof. William Cornish* co-organised with the Intellectual Property Research Centre at the University of Oxford (September 2022), including the following distinguished speakers:

Title	Forename	Surname	Position
AG, Prof.	Maciej	Szpunar	Court of Justice of the EU (First Advocate-General)
KC, Prof.	Eleanor	Sharpston	Former AG of Court of Justice of the EU
Prof.	Robert	Burrell	University of Oxford
Dr	Jennifer	Davis	University of Cambridge
Prof.	Ansgar	Ohly	University of Oxford; University of Munich
Dr	Van Anh	Le	University of Oxford
Prof.	Johanna	Gibson	Queen Mary University, London
Prof.	Christophe	Geiger	Luiss Guido Carli University
Dr	Emily	Hudson	King's College London
Dr	Aline	Larroyed	University of Maastricht
Prof	Adam	Łazowski	University of Westminster
Prof.	Daniel	Benoliel	University of Haifa
Prof.	Andrew	Johnston	University of Warwick
Prof.	Martin	Senftleben	University of Amsterdam
Prof.	Krystyna	Szczepanowska-Kozłowska	University of Warsaw
Prof.	Michael	Handler	University of New South Wales
Dr	Anna	Tischner	Jagiellonian University, Kraków
Prof.	Răzvan	Dincă	University of Bucharest (Dean of Faculty of Law)
Dr	Petra	Žíková	Head of International Federation of Phonographic Industry [IFPI] in Czech Republic.
Dr	Łukasz	Żelechowski	University of Warsaw
Dr. hab	Wojciech	Machała	University of Warsaw

- Lord Lloyd Jones gave a lecture and presided over the graduation ceremony at the BLC in Prague (October 2022)
- JAS representatives participated in a Memorial to Prof. William Cornish, held at Magdalene College, Cambridge University (March 2023)
- JAS made a donation to a special fund (the Prof. William Cornish IP Fund, administered by Cambridge University) set-up to provide financial assistance to aspiring IP scholars at the outset of their careers
- Visit to Warsaw University and "Life After Brexit" lecture series: Professor Catherine Barnard (April 2023)
- Guest lecture at Adam Mickiewicz University, Poznan (May 2023)
- In-house workshops on law/legal skills by:
  - Clifford Chance (October 2022)
  - Linklaters (November 2022; March 2023)
  - Wardynski & Partners (Dec 2022)
  - Greenberg Traurig (Dec 2022; Jan 2023)

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

#### CEEMC in 2023

The CEEMC took place face-to-face in Dubrovnik on 28-30 April 2023. It involved the 18 teams below and was won by the team from the University of Ljubljana.

	Team name	Country
1	University of Ljubljana	Slovenia
2	Comenius University (Bratislava)	Slovakia
3	Charles University (Prague)	Czechia
4	Masaryk University (Brno)	Czechia
5	University of Wrocław	Poland
6	St Kliment Ohridski University (Sofia)	Bulgaria
7	University of Zagreb	Croatia
8	Free University of Tbilisi	Georgia
9	University of Trnava	Slovakia
10	University of Warsaw	Poland
11	Peter Pazmany Catholic University (Budapest)	Hungary
12	West University of Timișoara	Romania
13	Babeș-Bolyai University, Faculty of Law	Romania
14	EPDV (Sofia)	Bulgaria
15	Alexandru Ioan Cuza University of Iasi	Romania
16	University of Georgia	Georgia
17	Odesa National Maritime University	Ukraine
18	Leonid Yuzkov Khmelnytskyi University of Management and Law	Ukraine

The following prizes were paid by JAS:

Prize name	Prize description	Winner in 2023
Winning team:	Funded visit to UK to visit Supreme Court, Inner Temple and Cambridge University. Funded visit to undertake internship at Court of Justice of the EU	University of Ljubljana
Best speaker prize 1:	€750 towards costs of visit to undertake internship at Court of Justice of the EU	Aneta DEJLOVA - Charles University (Prague)
Best speaker prize 2:	€750 towards costs of visit to undertake internship at Court of Justice of the EU	Lea ZAHRASTNIK – University of Ljubljana (Slovenia)

In addition to funding the aforementioned prizes, JAS also assisted 2 Ukrainian teams by:

- Waiving the competition entry fee
- Paying for the team's travel, accommodation and subsistence

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

#### Student numbers: 2022-2023

Centre	DELLS	CLD	Centre Total
Bratislava	8	1	9
Bucharest	21	3	24
Budapest	9	4	13
China	16	12	28
Gdansk	0	0	0
Kyiv	0	6	6
Lviv	0	0	0
Online	116	5	121
Poznan	5	0	5
Prague	15	0	15
Sofia	14	3	17
Warsaw	56	8	64
Wroclaw	0	3	3
<b>Total</b>	<b>260</b>	<b>45</b>	<b>305</b>

#### Financial review

The charity generated income of €207,122 (2022: €210,027) during the year. Income from charitable activities decreased from €186,158 to €175,368.

Expenditure for the year was €224,350 compared to €206,720 for 2022.

The charity made a deficit of €17,228 for the year (2022: surplus of €3,307).

#### *Reserves Policy*

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €197,747 equates to approximately 10.5 months' worth of operating expenditure. The trustees believe that this is an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

#### *Risk management*

The trustees have considered the risks to which the company is exposed and regularly review the systems in place to mitigate those risks to ensure that these are adequate.

#### Structure, governance and management

Juris Angliae Scientia Ltd ("JAS") is a charitable company limited by guarantee, incorporated on 1 October 1991 and is governed by its Articles of Association. It is composed of members who guarantee a nominal sum. It is managed by a Board of Directors. It has a Committee of Members which acts in an advisory capacity. The Committee of Members has been chaired by Lord Robert Carnwath since 1997.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

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The directors of the company are also charity trustees for the purposes of charity law. The articles stipulate that there shall be a minimum of three Directors, but no maximum is set. As of 2022-2023, two of JAS's Directors (Professor Fentiman and Dr Morgan) have served for several years and have been involved in the teaching activities of JAS since the 1990s, so they are well acquainted with its work. Directors are appointed by ordinary resolution.

Charity trustees are recruited directly, by the existing trustees, on the basis of their historical connection with the charity. Some trustees (e.g. Prof Fentiman) have been long-term supporters and teachers on BLC courses, others have also been part of the BLC's core teaching in the past (Dr Morgan) or graduates of the course (Dr Yotova) or involved in raising finance for JAS's activities (Mr Fletcher) and raising JAS's profile in various countries (Mr Denyer). In order to keep the trustee board to a manageable size, and to allow efficient decision-making, other interested parties are invited to become members of the charity and to give feedback and advice to the board, without formally participating in board meetings.

JAS's Articles of Association were amended on 4<sup>th</sup> May 2021 to remove the geographical limitations on the charity's activities.

#### Reference and administrative details

<b>Registered charity name</b>	Juris Angliae Scientia Limited	
<b>Charity registration number</b>	1013738	
<b>Company registration number</b>	02659061	
<b>Principal office and registered office</b>	Centre for European Legal Studies Faculty of Law University of Cambridge 10 West Road Cambridge, CB3 9BZ	
<b>The trustees</b>	Mr S R N Denyer Professor R G Fentiman Mr N Fletcher Dr J E Morgan Dr R V Yotova	(resigned 14 January 2024)
<b>Company secretary</b>	Dr J E Morgan	
<b>Bankers</b>	Barclays Bank plc 15 Bene't Street Cambridge, CB2 3PQ	
	BNP Paribas SA Bank Polska ul. Grzybowska 78, 00-844 Warszawa	
<b>Independent examiner</b>	Tim Hardy Shipleys LLP 10 Orange Street Haymarket London, WC2H 7DQ	

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

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#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

22 May 2024

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

*Jonathan Edward Morgan*

Dr J E Morgan  
Trustee

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Juris Angliae Scientia Limited

Year ended 31 August 2023

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I report to the trustees on my examination of the financial statements of Juris Angliae Scientia Limited ('the charity') for the year ended 31 August 2023 which are set out on pages 11 to 18.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

*Tim Hardy*

Tim Hardy FCA  
Shipleys LLP  
Independent Examiner

10 Orange Street  
Haymarket  
London  
United Kingdom  
WC2H 7DQ

24 May 2024

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**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 August 2023**

	Note	2023		2022
		Unrestricted funds €	Total funds €	Total funds €
<b>Income and endowments</b>				
Donations and legacies	5	31,752	31,752	23,868
Charitable activities	6	175,368	175,368	186,158
Investment income	7	2	2	1
<b>Total income</b>		<u>207,122</u>	<u>207,122</u>	<u>210,027</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8	(224,350)	(224,350)	(206,720)
<b>Total expenditure</b>		<u>(224,350)</u>	<u>(224,350)</u>	<u>(206,720)</u>
<b>Net income and net movement in funds</b>		<u>(17,228)</u>	<u>(17,228)</u>	<u>3,307</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		214,975	214,975	211,668
<b>Total funds carried forward</b>		<u>197,747</u>	<u>197,747</u>	<u>214,975</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

**Juris Angliae Scientia Limited****Company Limited by Guarantee****Statement of Financial Position****31 August 2023**

	Note	2023 €	2022 €
<b>Current assets</b>			
Debtors	14	200	9,980
Cash at bank and in hand		<u>253,943</u>	<u>252,847</u>
		<b>254,143</b>	262,827
<b>Creditors: amounts falling due within one year</b>	15	<b>(56,396)</b>	(47,852)
<b>Net current assets</b>		<u>197,747</u>	<u>214,975</u>
<b>Total assets less current liabilities</b>		<u>197,747</u>	<u>214,975</u>
<b>Net assets</b>		<u>197,747</u>	<u>214,975</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>197,747</u>	<u>214,975</u>
<b>Total charity funds</b>	17, 18	<u>197,747</u>	<u>214,975</u>

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2024 and are signed on behalf of the board by:

*Jonathan Edward Morgan*

Dr J E Morgan  
Trustee

Company Registration Number: 02659061

The notes on pages 13 to 18 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2023

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#### 1. General information

The charity is a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is Centre for European Legal Studies, Faculty of Law, University of Cambridge, 10 West Road, Cambridge, CB3 9BZ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP FRS 102) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, with items recognised at cost or transaction value unless otherwise stated.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in Euros which is the functional currency of the charity.

The amounts in the financial statements are presented to the nearest €, unless otherwise stated.

##### Disclosure exemptions

The charity has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

##### Going concern

There are no material uncertainties about the charity's ability to continue. This conclusion is based on forecasted costs and recruitment numbers, as existing on the date this report was submitted. The trustees also believe that the charity has an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

##### Fund accounting

All funds are unrestricted and undesignated. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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### 3. Accounting policies *(continued)*

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial information.

#### Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charitable activities are accounted for when earned. Income received in respect of courses taking place in the next financial year are deferred until the course takes place.

Interest on funds held at bank is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The value of services provided by volunteers has not been included in these accounts.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance and governance costs. These costs have been allocated to the sole charitable activity of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

#### 3. Accounting policies *(continued)*

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Foreign currency translation

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	€	€	€	€
Donations and sponsorship	<u>31,752</u>	<u>31,752</u>	<u>23,868</u>	<u>23,868</u>

#### 6. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	€	€	€	€
Student fees	<u>150,584</u>	<u>150,584</u>	<u>175,358</u>	<u>175,358</u>
Moot fees	<u>24,784</u>	<u>24,784</u>	<u>10,800</u>	<u>10,800</u>
	<u>175,368</u>	<u>175,368</u>	<u>186,158</u>	<u>186,158</u>

#### 7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	€	€	€	€
Bank interest receivable	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

#### 8. Expenditure on charitable activities

	Unrestricted Funds €	Total Funds 2023 €	Unrestricted Funds €	Total Funds 2022 €
Lecturers and teaching	161,980	161,980	162,538	162,538
Moot Court	38,654	38,654	27,295	27,295
Travel and subsistence	8,775	8,775	5,176	5,176
Hire of teaching rooms/equipment	633	633	516	516
Information Technology Support	4,117	4,117	4,145	4,145
Equipment expensed	536	536	549	549
Graduation and special events	2,751	2,751	129	129
Stationery and printing	496	496	424	424
Support costs	6,408	6,408	5,948	5,948
	<u>224,350</u>	<u>224,350</u>	<u>206,720</u>	<u>206,720</u>

#### 9. Analysis of support costs

	Unrestricted Funds €	Total Funds 2022 €	Unrestricted Funds €	Total Funds 2022 €
Foreign exchange differences	1,240	1,240	162	162
Bank charges	928	928	933	933
Governance costs	4,240	4,240	4,853	4,853
	<u>6,408</u>	<u>6,408</u>	<u>5,948</u>	<u>5,948</u>

The charity initially identifies the cost of its support function and the costs that relate to the governance function. These are then allocated to its charitable activities as this is the sole activity of the charity.

An analysis of governance costs is as follows:

	2023 €	2022 €
Independent examiner's fees	1,872	1,770
Accountancy fees	1,586	2,544
Other legal and professional costs	782	539
	<u>4,240</u>	<u>4,853</u>

#### 10. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

#### 11. Net Income

Net income is stated after charging / (crediting):

	2023 €	2022 €
Independent examiner's fees		
- Independent examination	1,872	1,770
- Accountancy services	1,586	2,544
Foreign exchange differences	1,240	162

#### 12. Trustee remuneration and expenses

No trustees received any remuneration for services as a director or trustee during the current or prior year. No trustee received payment for professional or other services supplied to the charity in the current or prior year.

One trustee received reimbursement of expenses of €240 relating to travel costs during the current (2022: €Nil).

#### 13. Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objects.

#### 14. Debtors

	2023 €	2022 €
Accrued income	<u>200</u>	<u>9,980</u>

#### 15. Creditors: amounts falling due within one year

	2023 €	2022 €
Deferred income (fees received in advance)	37,314	31,685
Accruals	19,082	16,167
	<u>56,396</u>	<u>47,852</u>

#### 16. Deferred income

	2023 €	2022 €
At 1 September 2022	31,685	35,828
Amount released to income	(31,685)	(35,828)
Amount deferred in year	37,314	31,685
<b>At 31 August 2023</b>	<u>37,314</u>	<u>31,685</u>

Deferred income relates to income from courses due to take place in the 2023/24 academic year (2022: 2022/23 academic year).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2022 €	Income €	Expenditure €	At 31 August 2023 €
General funds	<u>214,975</u>	<u>207,122</u>	<u>(224,350)</u>	<u>197,747</u>

	At 1 September 2021 €	Income €	Expenditure €	At 31 August 2022 €
General funds	<u>211,668</u>	<u>210,027</u>	<u>(206,720)</u>	<u>214,975</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds 2023 €	Total Funds 2023 €
Current assets	<b>254,143</b>	<b>254,143</b>
Creditors less than 1 year	<b>(56,396)</b>	<b>(56,396)</b>
<b>Net assets</b>	<b><u>197,747</u></b>	<b><u>197,747</u></b>

	Unrestricted Funds 2022 €	Total Funds 2022 €
Current assets	262,827	262,827
Creditors less than 1 year	(47,852)	(47,852)
<b>Net assets</b>	<b><u>214,975</u></b>	<b><u>214,975</u></b>

#### 19. Related party transactions

Donations of €5,000 were received from a trustee during the year (2022: €nil).

No other transactions with related parties were undertaken such as are required to be disclosed under FRS 102 and Charities SORP (FRS 102).

**JURIS ANGLIAE SCIENTIA LIMITED**

England & Wales - Charity number 1013738

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# Accounts

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FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

## Letter of Representation

19 March 2023

Your Ref: SAL/30239

Shipleys LLP  
10 Orange Street  
Haymarket  
London  
WC2H 7DQ

Dear Sirs

### **Juris Angliae Scientia Limited Independent Examination – Year Ended 31 August 2022**

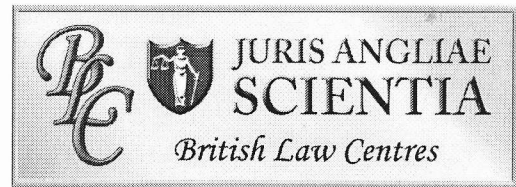
During the course of the Independent Examination of our financial statements for the year ending 31 August 2022, the following representations were made to you by the management and trustees.

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as independent examiner and for the financial statements which you have prepared for the charity.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your Independent Examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings,

*Juris Angliae Scientia Ltd  
Faculty of Law, University of Cambridge  
10 West Rd, Cambridge, CB3-9DZ  
United Kingdom  
Registered in England & Wales  
Company No. 2659061 and Charity No. 1013738*



FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

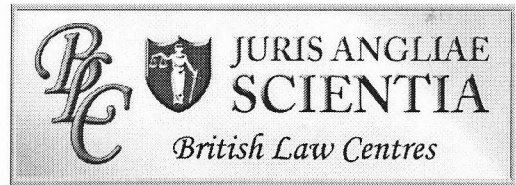
have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain Independent Examination evidence and have provided any additional information that you have requested for the purposes of your Independent Examination.

3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with applicable financial reporting framework.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We can confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or visa versa and, as a result, will include: trustees/directors, other key management, close family and other business interests of the previous.

We confirm that all related party relationships and transactions have been accounted for and disclosed in the notes to the financial statements in accordance with the applicable financial reporting framework.

We also confirm that all relevant information concerning related party relationships and transactions had been made available to you and that we are not aware of any other matters requiring disclosure under the Charities Act 2011 or accounting standards.

7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to provide guarantees of any kind on behalf of trustees.
8. We confirm that the charity has not contracted for nor authorised any capital expenditure as at the balance sheet date other than as disclosed in the financial statements.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to you and as disclosed in the financial statements.
10. We acknowledge our responsibility for the design and implementation of controls to prevent and detect error and fraud. We confirm that the financial statements are free of material



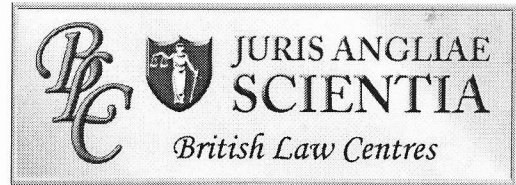
FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

misstatements, including omissions. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.

11. We confirm that there have been no actual or suspected instances of fraud involving trustees, organising committee or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
12. We confirm that, having considered our expectations and intentions for the next 12 months from the date of this letter and the availability of unrestricted reserves, the charity is a going concern.
13. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income. The charity did not receive any restricted income.
14. We confirm that we are not aware of any matters of material significance which should be reported to the Charity Commission.
15. We confirm that all correspondence with regulators has been made available to you as independent examiners, including any serious incident reports.
16. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
17. We confirm that the charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
18. We confirmed that the charity does not require an audit under the Charities Act or under its governing document. You confirmed that you are satisfied that the charity qualifies as a small company for the purposes of the Companies Act and therefore it is entitled to exemption from audit. Further, you confirmed that no member or members have requested an audit pursuant to section 476 of the Act.
19. We confirm that there are no companies associated with this charity for tax purposes.

We understand that companies are associated for tax purposes if they are members of a group owned by a company and the parent company owns at least 51% of the subsidiaries.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our



FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE  
10 WEST ROAD, CAMBRIDGE CB3 9DZ  
Charity No. 1013738

knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully

Signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read "J. E. Morgan".

J. E. MORGAN

On behalf of Juris Angliae Scientia Limited

19 March 2023

Date

*Jonathan Morgan*

18 May 2023

**COMPANY REGISTRATION NUMBER: 02659061**  
**CHARITY REGISTRATION NUMBER: 1013738**

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2022**

# **Juris Angliae Scientia Limited**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 August 2022**

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

#### Objectives, activities and achievements

The charity's objects as set out in its governing document are:

"to advance education in English Law and European Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners."

Juris Angliae Scientia Limited ("JAS") has two main projects. The first project is the British Law Centre ("BLC"), which began operations in 1992. It is based in Warsaw and teaches courses in various aspects of English and European law and legal skills throughout the Central and Eastern Europe ("CEE") region. The second project is the Central and Eastern European Moot Competition ("CEEMC"), which provides a forum for teams of law students from across the CEE region to moot against each other, before a bench of renowned judges, practitioners and academics. It enjoys the support and patronage of the Court of Justice of the European Union ("CJEU") and the Centre for European Legal Studies ("CELS") at the University of Cambridge's Faculty of Law. Throughout both of these educational projects, JAS also seeks to promote respect for the rule of law. Further details of JAS's projects are provided later in this report.

In setting JAS's objectives and planning activities, careful consideration was given to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee-charging.

#### The British Law Centre ("BLC")

The BLC began operations in 1992. It was originally the brainchild of His Honour George Dobry QC CBE, a Polish-born lawyer, judge and philanthropist who emigrated to the UK during World War II. Professor William Cornish QC CMG was also instrumental in establishing the BLC and ensuring that it enjoyed close relations with the University of Cambridge. As the first director of Cambridge Law Faculty's Centre for European Legal Studies ("CELS"), Professor Cornish, ensured that the BLC acted firstly under the auspices of CELS and then as part of Cambridge University's Institute of Continuing Education ("ICE").

The Warsaw BLC was the first to be created, in 1992. It was officially initiated by an Accord concluded between the Universities of Warsaw and Cambridge, signed on behalf of the latter by HRH Prince Philip, Duke of Edinburgh in his capacity as the University's Chancellor. The Warsaw BLC still remains the largest centre in terms of student numbers and it is the base from which a resident teaching team organises the BLC's teaching activities throughout CEE as a whole.

As noted in previous years' reports, the dissolution of the formal link between JAS and the University of Cambridge's Institute of Continuing Education ("ICE"), in 2010, caused some initial concern about whether the BLC's courses would retain their popularity. Thankfully, such fears proved to be unwarranted and the BLC's courses continued to be very popular. Numerous informal links continue to exist between the BLC and academic staff of Cambridge University's Faculty of Law. A number of the Faculty's academic staff members have acted as JAS directors/trustees and many more have taught on the BLC's courses or helped to maintain appropriate academic standards by supervising the BLC's curriculum and grading system, including by acting as external examiners. Three of JAS's five current directors are academic staff of the Law Faculty

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2022

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Moreover, the BLC retains very good relations with the Bar Association of England & Wales and with the English judiciary. JAS's committee of members over the years has included Sir Stephen Brown, a Lord Justice of Appeal and the President of the Family Division of the High Court of England and Wales. Lord Carnwath (now retired from the UK's Supreme Court) continues to act as the Chairman of the JAS Members. Since 2013, the Honourable Society of the Inner Temple has sponsored the annual moot court organised by JAS (i.e. the Central and Eastern Europe Moot Competition - "CEEMC"). Since 2019, the CEEMC has also been sponsored by the European Investment Bank (EIB).

#### *The BLC's courses*

BLC course teaching is done via a mixture of lectures, seminars and tutorials which discuss custom-written materials and contemporary legal developments. Classes are taught either by the BLC resident teaching team (which is based in Warsaw and travels to the BLC's other locations) or by visiting academics, judges or lawyers. Such visiting lecturers have included senior members of the British and European judiciary, renowned scholars from the University of Cambridge and elsewhere, and senior lawyers from through the EU and specialising in a broad range of legal areas.

In order to successfully complete the BLC's courses, students are required to complete a number of pieces of graded written work. These involve essay writing, case analysis, resolving problem questions, timed exams and/or other practical exercises (e.g. contract drafting). All work is evaluated using standard English grading methodologies. Written work is firstly evaluated by the BLC's resident teaching team before it is then checked and moderated by external experts (currently Professor Neil Andrews of the University of Cambridge's Faculty of Law and Professor Rosa Greaves of the Universities of Glasgow and Oslo), to ensure that the grades are consistent and at an appropriate standard.

In all BLC courses and additional activities (including inter alia debates, moots and mock trials), emphasis is placed on reinforcing the BLC's and overall aims and teaching methodology, which is discursive, inter-active and involves a practical application of the law in real-life situations. The BLC places less reliance on pure memory-based teaching/ testing and encourages debate, constructive criticism and creative thinking. This methodology may be familiar to students of some UK educational institutions but it still differs remarkably from the experience that many CEE students encounter during their national degrees. The BLC also integrates the teaching of core legal skills into the teaching of substantive law modules, which further distinguishes its courses from those generally available throughout the CEE region.

For many years, the BLC has taught both 1-year courses and 2-year courses. In 2018-2019, those courses were renamed, essentially to make them more recognisable. The 1-year course is now known as the Diploma in English Law & Legal Skills ("DELLS") and the second year is known as the Commercial Law Diploma ("CLD").

The 2021-22 academic year was again affected by the covid-19 pandemic, as teaching at most Universities was online-only for a portion of the year. This varied from location to location, but it began in October 2021 and continued until March 2022.

Fortunately, given the technological solutions which were implemented during 2019-20 (i.e. using the zoom e-conferencing platform to conduct classes/lectures), we were able to do this with no real difficulties. Moreover, the enhanced e-learning possibilities enabled us to expand recruitment to 100% online groups (i.e. those who prefer online teaching, regardless of the pandemic). This again included a group of participants based in China.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

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#### *BLC students*

Since it began teaching in 1992, the BLC has taught thousands of law students, practitioners, translators and others who are interested in expanding their educational horizons, developing new knowledge and skills, and improving their linguistic skills. Many BLC graduates have gone on to illustrious legal careers. At present, two Advocates-General and one judge of the European Court of Justice are BLC graduates. The EU's Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar) and the Slovakian Ombudswoman (Maria Patakyova) are merely a few of the examples of BLC graduates who played a formative role in the transition of CEE from post-Soviet states into an EU Member States. It is no exaggeration to say that the BLC has made, and continues to make, a significant contribution to political and legal transformation in CEE and to developing and improving relations between the region and the UK.

Total student numbers in 2021-22 (total: 266) were lower than 2020-21 numbers (total: 301). We understood this to be related to uncertainties regarding the covid-19 pandemic. Many recruits sought guarantees that the course would be held face-to-face and noted that they had 'had enough' of online teaching (in their domestic studies) during 2020-21. The growing numbers of covid fatalities which existed as we finalised recruitment for the 2021-22 course made it likely (and later a fact) that new restrictions would be implemented on face-to-face teaching, so we were unable to provide assurances about the extent to which teaching may need to take place online. We believe that this resulted in many students deciding to delay applying to the BLC until such time as covid was no longer likely to interfere with our ability to deliver teaching face-to-face.

#### *Fees*

In its earliest years, the BLC was financed by the UK Foreign & Commonwealth Office's Know How Fund, and by the Civic Education Project, a non-profit organization which helped to finance teaching at universities in CEE after the fall of communism. Additional financial support was provided by a number of law firm sponsors. The cessation of the Know How Fund (2001) and Civic Education Project (2004) meant that the BLC needed to introduce student fees and to become self-financing. Such fees, together with financial sponsorship provided by Warsaw-based law firms (for the BLC) and by Clifford Chance, Inner Temple and the European Investment Bank (for the CEEMC) represent the BLC's only current sources of income.

The fee level in 2021-22 remained the same as in 2020-21 (which – in turn – remained unchanged from 2019-20). The course fee differs according to whether the BLC applicant is a full-time University student (€599) or not (€799). An 'earlybird' fee reduction scheme continues to apply to anyone who registered before 1st July, in which case the respective fees were €525/€725 accordingly, which is also the same as in 2019-20.

The fee level is modest for the number of contact hours students receive, the subject-matter of the education, the extra-curricular activities made available to BLC students and the calibre of the BLC teaching team. All efforts are made to keep the fees at a level which is affordable to students in the CEE countries where the BLC operates.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

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#### BLC Activities in 2021-22

In addition to receiving lectures and classes from the BLC's full-time staff, during 2021-2022 BLC students were also able to attend/watch online lectures by the following people:

- Lord Robert Carnwath (UK Supreme Court)
  - Lord Lloyd Jones (UK Supreme Court)
  - Lord Justice Sir Nicholas Green (Court of Appeal)
  - Advocate-General Gerald Hogan (Court of Justice of EU)
  - Judge Krystyna Kowalik-Banczyk (EU General Court)
  - Naomi Long (Northern Ireland Minister for Justice)
  - Elizabeth Gardiners (UK's first Parliamentary Counsel).
  - Prof. Catherine Barnard (University of Cambridge)
  - Prof. Alison Young (University of Cambridge)
  - Dr Jonathan Morgan (University of Cambridge)
  - Prof. Paul MacMahon (London School of Economics)
  - Prof. Laurent Pech (University of Middlesex)
  - Prof. David Amos (City University London)
  - Prof. Estelle Declare (University of Nottingham)
  - Prof. Rosa Greaves (Universities of Glasgow and Oslo)
  - Prof. Adam Łazowski (Westminster University)
  - Prof Paul MacMahon (London School of Economics)
  - Dr Elliot Shatzberger (Middlesex University)
  - Angela Cahill (BPP Law School)
  - Chris Sykes (BPP Law School)
  - Kieron Beal QC (Inner Temple and Blackstone Chambers)
  - Anneli Howard QC (Monckton Chambers)
  - Rehana Azib QC (Inner Temple and 2 Temple Gardens)
  - Alastair Hodge (Inner Temple and 5 Essex Court)
  - Scott Matthewson (Inner Temple and 42 Bedford Row)
  - Melissa Stock (Normanton Chambers)
  - Dr Anton van Dellen (Inner Temple and Fraser Chambers)
  - Katarzyna Szczudlik (SSW Pragmatic Solutions)
  - Jakub Kubalski (SSW Pragmatic Solutions)
  - Klaudia Owsianka (Linklaters)
  - Michał Wołangiewicz (Linklaters)
  - Adam Marszałek (DLA Piper)
  - Olga Leśniewska (DLA Piper)
  - Grzegorz Namiotkiewicz (Clifford Chance)
  - Michał Drwał (Clifford Chance)
  - Stanisław Drozd (Wardynski & Partners)
  - Łukasz Lasek (Wardynski & Partners)
  - Piotr Gołędzinowski (Wardynski & Partners)
  - Grzegorz Namiotkiewicz (Clifford Chance)
  - Jakub Kubalski (SSW Pragmatic Solutions)
  - Kasia Szczudlik (SSW Pragmatic Solutions)
  - Christopher McNall (18 St. John St. Chambers)
  - Nick Fletcher (Clifford Chance)
  - Igor Muszyński (SSW Pragmatic Solutions)
  - Kieron Beale QC (Blackstone chambers)
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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2022

- Michał Bałdowski (Greenberg Traurig)
- Grzegorz Socha (Greenberg Traurig)
- Dawid Malinowski (Greenberg Traurig)
- Mikołaj Pietrzak (Dean of Polish Bar Association [Warsaw])
- Dr Eliza Watt (Middlesex University)
- Svetlana Nasibyan (University of Salford)

#### CEEMC in 2022

The CEEMC took place face-to-face in Budapest on 6 to 8 May 2022. It involved the 13 teams below and was won by the team from the University of Ljubljana.

COUNTRY	City	University Name
BULGARIA	Sofia	St Kliment Ohridski University (Sofia)
CROATIA	Zagreb	University of Zagreb
CZECH REPUBLIC	Prague	Charles University (Prague)
CZECH REPUBLIC	Brno	Masaryk University (Brno)
GEORGIA	Tbilisi	Free University of Tbilisi
HUNGARY	Budapest	Peter Pazmany Catholic University (Budapest)
POLAND	Wroclaw	University of Wroclaw
POLAND	Warsaw	University of Warsaw
ROMANIA	Timisoara	West University of Timișoara
SLOVAKIA	Bratislava	Comenius University (Bratislava)
SLOVAKIA	Trnava	University of Trnava
SLOVENIA	Ljubljana	University of Ljubljana
UKRAINE	Kyiv	Kyiv Mohyla Academy

The following prizes were paid by JAS:

Prize name	Prize description	Winner in 2022
Winning team:	Funded visit to UK to visit Supreme Court, Inner Temple and Cambridge University. Funded visit to undertake internship at Court of Justice of the EU	University of Ljubljana
Best speaker prize 1:	€750 towards costs of visit to undertake internship at Court of Justice of the EU	Karolina Michková, Masaryk University (Brno, Czech Republic)
Best speaker prize 2:	€750 towards costs of visit to undertake internship at Court of Justice of the EU	Tamari Kiknadze Free University of Tbilisi (Georgia)

In addition to funding the aforementioned prizes, JAS also assisted the team from Kyiv by:

- Waiving the team's competition entry fee
- Paying for the team's travel, accommodation and subsistence

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

#### Current student number 2021-2022

Location	2021-2022			2020-2021		
	Yr 1	Yr 2	Centre Total	Yr 1	Yr 2	Centre Total
Bratislava	0	2	2	8	4	12
Bucharest	27	5	32	40	3	43
Budapest	10	2	12	6	1	7
Gdansk	0	1	1	10	4	14
Kyiv	18	3	21	12	2	14
Lviv	0	0	0	4	3	7
Poznan	7	2	9	7	5	12
Prague	14	4	18	20	9	29
Sofia	13	3	16	14	3	17
Warsaw	84	6	90	88	3	91
Wroclaw	12	3	15	20	2	22
Online	34	0	34	13	4	17
China	10	6	16	10	6	16

<b>Total</b>	<b>229</b>	<b>37</b>	<b>266</b>	<b>252</b>	<b>49</b>	<b>301</b>
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#### Financial review

The charity generated income of €210,027 (2021: €193,459) during the year. Income from charitable activities increased from €183,419 to €186,158.

Expenditure for the year was €206,720 compared to €158,661 for 2021.

The charity made a surplus of €3,307 for the year (2021: surplus of €34,798).

#### *Reserves Policy*

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €214,975 equates to approximately 12.5 months' worth of operating expenditure. The trustees believe that this is an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

#### *Risk management*

The trustees have considered the risks to which the company is exposed and regularly review the systems in place to mitigate those risks to ensure that these are adequate.

#### Structure, governance and management

Juris Angliae Scientia Ltd ("JAS") is a charitable company limited by guarantee, incorporated on 1 October 1991 and is governed by its Articles of Association. It is composed of members who guarantee a nominal sum. It is managed by a Board of Directors. It has a Committee of Members which acts in an advisory capacity. The Committee of Members has been chaired by Lord Robert Carnwath since 1997.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2022

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The directors of the company are also charity trustees for the purposes of charity law. The articles stipulate that there shall be a minimum of three Directors, but no maximum is set. As of 2021-2022, two of JAS's Directors (Professor Fentiman and Dr Morgan) have served for several years and have been involved in the teaching activities of JAS since the 1990s, so they are well acquainted with its work. Directors are appointed by ordinary resolution.

Charity trustees are recruited directly, by the existing trustees, on the basis of their historical connection with the charity. Some trustees (e.g. Prof Fentiman) have been long-term supporters and teachers on BLC courses, others have also been part of the BLC's core teaching in the past (Dr Morgan) or graduates of the course (Dr Yotova) or involved in raising finance for JAS's activities (Mr Fletcher) and raising JAS's profile in various countries (Mr Denyer). In order to keep the trustee board to a manageable size, and to allow efficient decision-making, other interested parties are invited to become members of the charity and to give feedback and advice to the board, without formally participating in board meetings.

JAS's Articles of Association were amended on 4<sup>th</sup> May 2021 to remove the geographical limitations on the charity's activities.

#### Reference and administrative details

<b>Registered charity name</b>	Juris Angliae Scientia Limited
<b>Charity registration number</b>	1013738
<b>Company registration number</b>	02659061
<b>Principal office and registered office</b>	Centre for European Legal Studies Faculty of Law University of Cambridge 10 West Road Cambridge, CB3 9BZ
<b>The trustees</b>	Mr S R N Denyer Professor R G Fentiman Mr N Fletcher Dr J E Morgan Dr R V Yotova
<b>Company secretary</b>	Dr J E Morgan
<b>Bankers</b>	Barclays Bank plc 15 Bene't Street Cambridge, CB2 3PQ  BNP Paribas SA Bank Polska ul. Grzybowska 78, 00-844 Warszawa
<b>Independent examiner</b>	Tim Hardy 10 Orange Street Haymarket London, WC2H 7DQ

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

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#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

18 May 2023

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

*Jonathan Morgan*

Dr J E Morgan  
Trustee

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Juris Angliae Scientia Limited

Year ended 31 August 2022

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I report to the trustees on my examination of the financial statements of Juris Angliae Scientia Limited ('the charity') for the year ended 31 August 2022 which are set out on pages 10 to 17.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Tim Hardy FCA  
Independent Examiner

10 Orange Street  
Haymarket  
London  
United Kingdom  
WC2H 7DQ

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 August 2022**

	Note	2022		2021
		Unrestricted funds €	Total funds €	Total funds €
<b>Income and endowments</b>				
Donations and legacies	5	23,868	23,868	10,040
Charitable activities	6	186,158	186,158	183,419
Investment income	7	1	1	-
<b>Total income</b>		<u>210,027</u>	<u>210,027</u>	<u>193,459</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8	(206,720)	(206,720)	(158,661)
<b>Total expenditure</b>		<u>(206,720)</u>	<u>(206,720)</u>	<u>(158,661)</u>
<b>Net income and net movement in funds</b>		<u>3,307</u>	<u>3,307</u>	<u>34,798</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>211,668</u>	<u>211,668</u>	176,870
<b>Total funds carried forward</b>		<u>214,975</u>	<u>214,975</u>	<u>211,668</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

**Juris Angliae Scientia Limited****Company Limited by Guarantee****Statement of Financial Position****31 August 2022**

	Note	2022 €	2021 €
<b>Current assets</b>			
Debtors	14	9,980	-
Cash at bank and in hand		252,847	250,291
		<u>262,827</u>	250,291
<b>Creditors: amounts falling due within one year</b>	15	(47,852)	(38,623)
<b>Net current assets</b>		<u>214,975</u>	211,668
<b>Total assets less current liabilities</b>		<u>214,975</u>	211,668
<b>Net assets</b>		<u>214,975</u>	<u>211,668</u>
<b>Funds of the charity</b>			
Unrestricted funds		214,975	211,668
<b>Total charity funds</b>	17, 18	<u>214,975</u>	<u>211,668</u>

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2023, and are signed on behalf of the board by:

*Jonathan Morgan*

Dr J E Morgan  
Trustee

Company Registration Number: 02659061

The notes on pages 12 to 17 form part of these financial statements.

# **Juris Angliae Scientia Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 August 2022**

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#### **1. General information**

The charity is a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is Centre for European Legal Studies, Faculty of Law, University of Cambridge, 10 West Road, Cambridge, CB3 9BZ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP FRS 102) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, with items recognised at cost or transaction value unless otherwise stated.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in Euros which is the functional currency of the charity.

The amounts in the financial statements are presented to the nearest €, unless otherwise stated.

##### **Disclosure exemptions**

The charity has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue. This conclusion is based on forecasted costs and recruitment numbers, as existing on the date this report was submitted. The trustees also believe that the charity has an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

##### **Fund accounting**

All funds are unrestricted and undesignated. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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### 3. Accounting policies *(continued)*

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial information.

#### Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charitable activities are accounted for when earned. Income received in respect of courses taking place in the next financial year are deferred until the course takes place.

Interest on funds held at bank is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The value of services provided by volunteers has not been included in these accounts.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance and governance costs. These costs have been allocated to the sole charitable activity of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

#### 3. Accounting policies *(continued)*

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Foreign currency translation

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	€	€	€	€
Donations and sponsorship	<u>23,868</u>	<u>23,868</u>	<u>10,040</u>	<u>10,040</u>

#### 6. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	€	€	€	€
Student fees	<u>175,358</u>	<u>175,358</u>	<u>181,519</u>	<u>181,519</u>
Moot fees	<u>10,800</u>	<u>10,800</u>	<u>1,900</u>	<u>1,900</u>
	<u>186,158</u>	<u>186,158</u>	<u>183,419</u>	<u>183,419</u>

#### 7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	€	€	€	€
Bank interest receivable	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

#### 8. Expenditure on charitable activities

	Unrestricted Funds €	Total Funds 2022 €	Unrestricted Funds €	Total Funds 2021 €
Lecturers and teaching	162,538	162,538	147,862	147,862
Moot Court	27,295	27,295	780	780
Travel and subsistence	5,176	5,176	(990)	(990)
Hire of teaching rooms/equipment	516	516	(504)	(504)
Information Technology Support	4,145	4,145	4,883	4,883
Equipment expensed	549	549	668	668
Graduation and special events	129	129	-	-
Stationery and printing	424	424	756	756
Support costs	5,948	5,948	5,206	5,206
	<u>206,720</u>	<u>206,720</u>	<u>158,661</u>	<u>158,661</u>

#### 9. Analysis of support costs

	Unrestricted Funds €	Total Funds 2022 €	Unrestricted Funds €	Total Funds 2021 €
Foreign exchange differences	162	162	(44)	(44)
Bank charges	933	933	789	789
Governance costs	4,853	4,853	4,461	4,461
	<u>5,948</u>	<u>5,948</u>	<u>5,206</u>	<u>5,206</u>

The charity initially identifies the cost of its support function and the costs that relate to the governance function. These are then allocated to its charitable activities as this is the sole activity of the charity.

An analysis of governance costs is as follows:

	2022 €	2021 €
Independent examiner's fees	1,770	1,786
Accountancy fees	2,544	2,102
Other legal and professional costs	539	573
	<u>4,853</u>	<u>4,461</u>

#### 10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

#### 11. Net Income

Net income is stated after charging / (crediting):

	2022 €	2021 €
Independent examiner's fees		
- Independent examination	1,770	1,786
- Accountancy services	2,544	1,062
Foreign exchange differences	162	(44)

#### 12. Trustee remuneration and expenses

No trustees received any remuneration for services as a director or trustee during the current or prior year. No trustee received payment for professional or other services supplied to the charity in the current or prior year.

No trustee received reimbursement of expenses during the current or prior year.

#### 13. Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objects.

#### 14. Debtors

	2022 €	2021 €
Accrued income	<u>9,980</u>	<u>-</u>

#### 15. Creditors: amounts falling due within one year

	2022 €	2021 €
Deferred income (fees received in advance)	31,685	35,828
Accruals	16,167	2,795
	<u>47,852</u>	<u>38,623</u>

#### 16. Deferred income

	2022 €	2021 €
At 1 September 2021	35,828	59,443
Amount released to income	(35,828)	(59,443)
Amount deferred in year	31,685	35,828
<b>At 31 August 2022</b>	<u>31,685</u>	<u>35,828</u>

Deferred income relates to income from courses due to take place in the 2022/23 academic year (2021: 2021/22 academic year).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2021 €	Income €	Expenditure €	At 31 August 2022 €
<b>General funds</b>	<b>211,668</b>	<b>210,027</b>	<b>(206,720)</b>	<b>214,975</b>

	At 1 September 2020 €	Income €	Expenditure €	At 31 August 2021 €
General funds	176,870	193,459	(158,661)	211,668

#### 18. Analysis of net assets between funds

	Unrestricted Funds 2022 €	Total Funds 2022 €
Current assets	262,827	256,148
Creditors less than 1 year	(47,852)	(51,399)
<b>Net assets</b>	<b>214,975</b>	<b>204,749</b>

	Unrestricted Funds 2021 €	Total Funds 2021 €
Current assets	250,291	250,291
Creditors less than 1 year	(38,623)	(38,623)
<b>Net assets</b>	<b>211,668</b>	<b>211,668</b>

#### 19. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102 and Charities SORP (FRS 102).

**JURIS ANGLIAE SCIENTIA LIMITED**

England & Wales - Charity number 1013738

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# Accounts

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**COMPANY REGISTRATION NUMBER: 02659061**  
**CHARITY REGISTRATION NUMBER: 1013738**

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2021**

# **Juris Angliae Scientia Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2021**

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Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

#### Objectives, activities and achievements

The charity's objects as set out in its governing document are:

"to advance education in English Law and European Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners."

Juris Angliae Scientia Limited ("JAS") has two main projects. The first project is the British Law Centre ("BLC"), which began operations in 1992. It is based in Warsaw and teaches courses in various aspects of English and European law and legal skills throughout the Central and Eastern Europe ("CEE") region. The second project is the Central and Eastern European Moot Competition ("CEEMC"), which provides a forum for teams of law students from across the CEE region to moot against each other, before a bench of renowned judges, practitioners and academics. It enjoys the support and patronage of the Court of Justice of the European Union ("CJEU") and the Centre for European Legal Studies ("CELS") at the University of Cambridge's Faculty of Law. Throughout both of these educational projects, JAS also seeks to promote respect for the rule of law. Further details of JAS's projects are provided later in this report.

In setting JAS's objectives and planning activities, careful consideration was given to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee-charging.

#### The British Law Centre ("BLC")

The BLC began operations in 1992. It was originally the brainchild of His Honour George Dobry QC CBE, a Polish-born lawyer, judge and philanthropist who emigrated to the UK during World War II. Professor William Cornish QC CMG was also instrumental in establishing the BLC and ensuring that it enjoyed close relations with the University of Cambridge. As the first director of Cambridge Law Faculty's Centre for European Legal Studies ("CELS"), Professor Cornish, ensured that the BLC acted firstly under the auspices of CELS and then as part of Cambridge University's Institute of Continuing Education ("ICE").

The Warsaw BLC was the first to be created, in 1992. It was officially initiated by an Accord concluded between the Universities of Warsaw and Cambridge, signed on behalf of the latter by HRH Prince Philip, Duke of Edinburgh in his capacity as the University's Chancellor. The Warsaw BLC still remains the largest centre in terms of student numbers and it is the base from which a resident teaching team organises the BLC's teaching activities throughout CEE as a whole.

As noted in previous years' reports, the dissolution of the formal link between JAS and the University of Cambridge's Institute of Continuing Education ("ICE"), in 2010, caused some initial concern about whether the BLC's courses would retain their popularity. Thankfully, such fears proved to be unwarranted and the BLC's courses continued to be very popular. Numerous informal links continue to exist between the BLC and academic staff of Cambridge University's Faculty of Law. A number of the Faculty's academic staff members have acted as JAS directors/trustees and many more have taught on the BLC's courses or helped to maintain appropriate academic standards by supervising the BLC's curriculum and grading system, including by acting as external examiners. Three of JAS's five currently directors are academic staff of the Law Faculty

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

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Moreover, the BLC retains very good relations with the Bar Association of England & Wales and with the English judiciary. JAS's committee of members over the years has included Sir Stephen Brown, a Lord Justice of Appeal and the President of the Family Division of the High Court of England and Wales. Lord Carnwath (now retired from the UK's Supreme Court) continues to act as the Chairman of the JAS Members. Since 2013, the Honourable Society of the Inner Temple has sponsored the annual moot court organised by JAS (i.e. the Central and Eastern Europe Moot Competition - "CEEMC"). Since 2019, the CEEMC has also been sponsored by the European Investment Bank (EIB).

#### *The BLC's courses*

BLC course teaching is done via a mixture of lectures, seminars and tutorials which discuss custom-written materials and contemporary legal developments. Classes are taught either by the BLC resident teaching team (which is based in Warsaw and travels to the BLC's other locations) or by visiting academics, judges or lawyers. Such visiting lecturers have included senior members of the British and European judiciary, renowned scholars from the University of Cambridge and elsewhere, and senior lawyers from through the EU and specialising in a broad range of legal areas.

In order to successfully complete the BLC's courses, students are required to complete a number of pieces of graded written work. These involve essay writing, case analysis, resolving problem questions, timed exams and/or other practical exercises (e.g. contract drafting). All work is evaluated using standard English grading methodologies. Written work is firstly evaluated by the BLC's resident teaching team before it is then checked and moderated by external experts (currently Professor Neil Andrews of the University of Cambridge's Faculty of Law and Professor Rosa Greaves of the Universities of Glasgow and Oslo), to ensure that the grades are consistent and at an appropriate standard.

In all BLC courses and additional activities (including inter alia debates, moots and mock trials), emphasis is placed on reinforcing the BLC's and overall aims and teaching methodology, which is discursive, inter-active and involves a practical application of the law in real-life situations. The BLC places less reliance on pure memory-based teaching/ testing and encourages debate, constructive criticism and creative thinking. This methodology may be familiar to students of some UK educational institutions but it still differs remarkably from the experience that many CEE students encounter during their national degrees. The BLC also integrates the teaching of core legal skills into the teaching of substantive law modules, which further distinguishes its courses from those generally available throughout the CEE region.

For many years, the BLC has taught both 1-year courses and 2-year courses. In 2018-2019, those courses were renamed, essentially to make them more recognisable. The 1-year course is now known as the Diploma in English Law & Legal Skills ("DELLS") and the second year is known as the Commercial Law Diploma ("CLD").

The 2020-21 academic year was significantly affected by the ongoing covid-19 pandemic. Given the uncertainty regarding when/whether we would be able to resume face-to-face teaching, course recruitment was done on the basis that all teaching would be online until further notice. In fact, teaching took place online for the entire academic year.

Fortunately, given the technological solutions which were implemented during 2019-20 (i.e. using the zoom e-conferencing platform to conduct classes/lectures), we were able to do this with no real difficulties. Moreover, the enhanced e-learning possibilities enabled us to expand recruitment to 100% online groups (i.e. those who prefer online teaching, regardless of the pandemic). This included a group of participants based in China.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

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#### *BLC students*

Since it began teaching in 1992, the BLC has taught thousands of law students, practitioners, translators and others who are interested in expanding their educational horizons, developing new knowledge and skills, and improving their linguistic skills. Many BLC graduates have gone on to illustrious legal careers. At present, two Advocates-General and one judge of the European Court of Justice are BLC graduates. The EU's Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar) and the Slovakian Ombudswoman (Maria Patakyova) are merely a few of the examples of BLC graduates who played a formative role in the transition of CEE from post-Soviet states into an EU Member States. It is no exaggeration to say that the BLC has made, and continues to make, a significant contribution to political and legal transformation in CEE and to developing and improving relations between the region and the UK.

Total student numbers in 2020-21 (total: 301) were slightly better than in 2019-20 numbers (total:298).

#### *Fees*

In its earliest years, the BLC was financed by the UK Foreign & Commonwealth Office's Know How Fund, and by the Civic Education Project, a non-profit organization which helped to finance teaching at universities in CEE after the fall of communism. Additional financial support was provided by a number of law firm sponsors. The cessation of the Know How Fund (2001) and Civic Education Project (2004) meant that the BLC needed to introduce student fees and to become self-financing. Such fees, together with financial sponsorship provided by Warsaw-based law firms (for the BLC) and by Clifford Chance, Inner Temple and the European Investment Bank (for the CEEMC) represent the BLC's only current sources of income.

The fee level differs according to whether the BLC applicant is a full-time University student (€599) or not (€799). These fee levels remain the same as applied in 2019-20. An 'earlybird' fee reduction scheme continues to apply to anyone who registered before 1st July, in which case the respective fees were €525/€725 accordingly, which is also the same as in 2019-20.

The fee level is modest for the number of contact hours students receive, the subject-matter of the education, the extra-curricular activities made available to BLC students and the calibre of the BLC teaching team. All efforts are made to keep the fees at a level which is affordable to students in the CEE countries where the BLC operates.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

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#### BLC Activities in 2020-21

In addition to receiving lectures and classes from the BLC's full-time staff, during 2020-2021 BLC students were also able to attend/watch online lectures by the following people:

- Lord Robert Carnwath (UK Supreme Court)
- Lord Lloyd Jones (UK Supreme Court)
- Lord Justice Sir Nicholas Green (Court of Appeal)
- Advocate-General Gerald Hogan (Court of Justice of EU)
- Judge Krystyna Kowalik-Banczyk (EU General Court)
- Naomi Long (Northern Ireland Minister for Justice)
- Elizabeth Gardiners (UK's first Parliamentary Counsel).
- Prof. Catherine Barnard (University of Cambridge)
- Prof. Alison Young University of Cambridge)
- Dr Jonathan Morgan (University of Cambridge)
- Prof. Paul MacMahon (London School of Economics)
- Prof. Laurent Pech (University of Middlesex)
- Prof. David Amos (City University London)
- Prof. Estelle Declare (University of Nottingham)
- Prof. Rosa Greaves (Universities of Glasgow and Oslo)
- Prof. Adam Łazowski (Westminster University)
- Prof Paul MacMahon (London School of Economics)
- Dr Elliot Shatzberger (Middlesex University)
- Angela Cahill (BPP Law School)
- Chris Sykes (BPP Law School)
- Kieron Beal QC (Inner Temple and Blackstone Chambers)
- Anneli Howard QC (Monckton Chambers)
- Rehana Azib QC (Inner Temple and 2 Temple Gardens)
- Alastair Hodge (Inner Temple and 5 Essex Court)
- Scott Matthewson (Inner Temple and 42 Bedford Row)
- Melissa Stock (Normanton Chambers)
- Dr Anton van Dellen (Inner Temple and Fraser Chambers)
- Katarzyna Szczudlik (SSW Pragmatic Solutions)
- Jakub Kubalski (SSW Pragmatic Solutions)
- Klaudia Owsianka (Linklaters)
- Michał Wołangiewicz (Linklaters)
- Adam Marszałek (DLA Piper)
- Olga Leśniewska (DLA Piper)
- Grzegorz Namiotkiewicz (Clifford Chance)
- Michał Drwał (Clifford Chance)
- Stanisław Drozd (Wardynski & Partners)
- Łukasz Lasek (Wardynski & Partners)
- Piotr Gołędzinowski (Wardynski & Partners)

#### CEEMC in 2021

The CEEMC was scheduled to take place in Bucharest in May 2021 but this was impossible due to the ongoing effects of the coronavirus pandemic. Accordingly, the competition was held online. It was won by the team from Tbilisi (Georgia).

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

#### Current student number 2020-2021

	2020-2021				2019-20		
Location	Yr 1	Yr 2	Centre Total		Yr 1	Yr 2	Centre Total
Bratislava	8	4	12		12	1	13
Brno	0	0	0		2	0	2
Bucharest	40	3	43		18	6	24
Budapest	6	1	7		9	4	13
Gdansk	10	4	14		12	0	12
Kyiv	12	2	14		19	18	37
Lviv	4	3	7		6	0	6
Poznan	7	5	12		10	0	10
Prague	20	9	29		44	5	49
Sofia	14	3	17		17	0	17
Warsaw	88	3	91		74	8	82
Wroclaw	20	2	22		28	5	33
Online	13	4	17		0	0	0
China	10	6	16		0	0	0
<b>Total</b>	<b>252</b>	<b>49</b>	<b>301</b>		<b>251</b>	<b>47</b>	<b>298</b>

#### Financial review

The charity generated income of €193,459 (2020: €190,880) during the year. Income from charitable activities increased from €167,782 to €183,419.

Expenditure for the year was €158,661 compared to €151,678 for 2020.

The charity made a surplus of €34,798 for the year (2020: €39,202).

#### *Reserves Policy*

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €211,668 equates to approximately 16 months' worth of operating expenditure. The trustees believe that this is an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

#### *Risk management*

The trustees have considered the risks to which the company is exposed and regularly review the systems in place to mitigate those risks to ensure that these are adequate.

#### Structure, governance and management

Juris Angliae Scientia Ltd ("JAS") is a charitable company limited by guarantee, incorporated on 1 October 1991 and is governed by its Articles of Association. It is composed of members who guarantee a nominal sum. It is managed by a Board of Directors. It has a Committee of Members which acts in an advisory capacity. The Committee of Members has been chaired by Lord Robert Carnwath since 1997.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

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The directors of the company are also charity trustees for the purposes of charity law. The articles stipulate that there shall be a minimum of three Directors, but no maximum is set. As of 2020-2021, two of JAS's Directors (Professor Fentiman and Dr Morgan) have served for several years and have been involved in the teaching activities of JAS since the 1990s, so they are well acquainted with its work. Directors are appointed by ordinary resolution.

Charity trustees are recruited directly, by the existing trustees, on the basis of their historical connection with the charity. Some trustees (e.g. Prof Fentiman) have been long-term supporters and teachers on BLC courses, others have also been part of the BLC's core teaching in the past (Dr Morgan) or graduates of the course (Dr Yotova) or involved in raising finance for JAS's activities (Mr Fletcher) and raising JAS's profile in various countries (Mr Denyer). In order to keep the trustee board to a manageable size, and to allow efficient decision-making, other interested parties are invited to become members of the charity and to give feedback and advice to the board, without formally participating in board meetings.

JAS's Articles of Association were amended on 4<sup>th</sup> May 2021 to remove the geographical limitations on the charity's activities.

#### Reference and administrative details

<b>Registered charity name</b>	Juris Angliae Scientia Limited
<b>Charity registration number</b>	1013738
<b>Company registration number</b>	02659061
<b>Principal office and registered office</b>	Centre for European Legal Studies Faculty of Law University of Cambridge 10 West Road Cambridge, CB3 9BZ
<b>The trustees</b>	Mr S R N Denyer Professor R G Fentiman Mr N Fletcher Dr J E Morgan Dr R V Yotova
<b>Company secretary</b>	Dr J E Morgan
<b>Bankers</b>	Barclays Bank plc 15 Bene't Street Cambridge, CB2 3PQ  BNP Paribas SA Bank Polska ul. Grzybowska 78, 00-844 Warszawa
<b>Independent examiner</b>	Tim Hardy 10 Orange Street Haymarket London, WC2H 7DQ

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

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#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

30/5/2022

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

*Jonathan Edward Morgan*

Dr J E Morgan  
Trustee

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Juris Angliae Scientia Limited

Year ended 31 August 2021

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I report to the trustees on my examination of the financial statements of Juris Angliae Scientia Limited ('the charity') for the year ended 31 August 2021 which are set out on pages 9 to 16.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

*Tim Hardy*

Tim Hardy FCA  
Independent Examiner

10 Orange Street  
Haymarket  
London  
United Kingdom  
WC2H 7DQ

30/5/2022

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**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 August 2021**

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	€	€	€
<b>Income and endowments</b>				
Donations and legacies	5	10,040	10,040	23,089
Charitable activities	6	183,419	183,419	167,782
Investment income	7	-	-	9
<b>Total income</b>		<u>193,459</u>	<u>193,459</u>	<u>190,880</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8	(158,661)	(158,661)	(151,678)
<b>Total expenditure</b>		<u>(158,661)</u>	<u>(158,661)</u>	<u>(151,678)</u>
<b>Net income and net movement in funds</b>		<u>34,798</u>	<u>34,798</u>	<u>39,202</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		176,870	176,870	137,668
<b>Total funds carried forward</b>		<u>211,668</u>	<u>211,668</u>	<u>176,870</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2021

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	Note	2021 €	2020 €
<b>Current assets</b>			
Cash at bank and in hand		250,291	239,678
		<u>250,291</u>	<u>239,678</u>
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<b>(38,623)</b>	<b>(62,808)</b>
<b>Net current assets</b>		<u>211,668</u>	<u>176,870</u>
<b>Total assets less current liabilities</b>		<u>211,668</u>	<u>176,870</u>
<b>Net assets</b>		<u>211,668</u>	<u>176,870</u>
<b>Funds of the charity</b>			
Unrestricted funds		211,668	176,870
<b>Total charity funds</b>	<b>16, 17</b>	<u>211,668</u>	<u>176,870</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30/5/2022....., and are signed on behalf of the board by:

*Jonathan Edward Morgan*

Dr J E Morgan  
Trustee

Company Registration Number: 02659061

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The notes on pages 11 to 16 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2021

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#### 1. General information

The charity is a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is Centre for European Legal Studies, Faculty of Law, University of Cambridge, 10 West Road, Cambridge, CB3 9BZ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP FRS 102) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, with items recognised at cost or transaction value unless otherwise stated.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in Euros which is the functional currency of the charity.

The amounts in the financial statements are presented to the nearest €, unless otherwise stated.

##### Disclosure exemptions

The charity has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

##### Going concern

There are no material uncertainties about the charity's ability to continue. This conclusion is based on forecasted costs and recruitment numbers, as existing on the date this report was submitted. The trustees also believe that the charity has an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

##### Fund accounting

All funds are unrestricted and undesignated. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

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#### 3. Accounting policies *(continued)*

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial information.

##### Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charitable activities are accounted for when earned. Income received in respect of courses taking place in the next financial year are deferred until the course takes place.

Interest on funds held at bank is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The value of services provided by volunteers has not been included in these accounts.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance and governance costs. These costs have been allocated to the sole charitable activity of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 3. Accounting policies *(continued)*

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Foreign currency translation

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	€	€	€	€
Donations and sponsorship	10,040	10,040	23,089	23,089

#### 6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	€	€	€	€
Student fees	181,519	181,519	166,182	166,182
Moot fees	1,900	1,900	1,600	1,600
	<u>183,419</u>	<u>183,419</u>	<u>167,782</u>	<u>167,782</u>

#### 7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	€	€	€	€
Bank interest receivable	-	-	9	9

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

#### 8. Expenditure on charitable activities

	Unrestricted Funds €	Total Funds 2021 €	Unrestricted Funds €	Total Funds 2020 €
Lecturers and teaching	147,862	147,862	124,282	124,282
Moot Court	780	780	2,681	2,681
Examining	-	-	1,026	1,026
Travel and subsistence	(990)	(990)	9,807	9,807
Hire of teaching rooms/equipment	(504)	(504)	4,230	4,230
Information Technology Support	4,883	4,883	3,886	3,886
Equipment expensed	668	668	200	200
Graduation and special events	-	-	1,312	1,312
Stationery and printing	756	756	341	341
Support costs	5,206	5,206	3,913	3,913
	<u>158,661</u>	<u>158,661</u>	<u>151,678</u>	<u>151,678</u>

#### 9. Analysis of support costs

	Unrestricted Funds €	Total Funds 2021 €	Unrestricted Funds €	Total Funds 2020 €
Foreign exchange differences	(44)	(44)	(563)	(563)
Bank charges	789	789	561	561
Governance costs	4,461	4,461	3,915	3,915
	<u>5,206</u>	<u>5,206</u>	<u>3,913</u>	<u>3,913</u>

The charity initially identifies the cost of its support function and the costs that relate to the governance function. These are then allocated to its charitable activities as this is the sole activity of the charity.

An analysis of governance costs is as follows:

	2021 €	2020 €
Independent examiner's fees	1,786	2,019
Accountancy fees	2,102	1,501
Other legal and professional costs	573	395
	<u>4,461</u>	<u>3,915</u>

#### 10. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 11. Net Income

Net income is stated after charging / (crediting):

	2021	2020
	€	€
Independent examiner's fees		
- Independent examination	1,786	2,019
- Accountancy services	1,062	1,346
Foreign exchange differences	(44)	(563)

#### 12. Trustee remuneration and expenses

No trustees received any remuneration for services as a director or trustee during the current or prior year. No trustee received payment for professional or other services supplied to the charity in the current or prior year.

No trustee received reimbursement of expenses during the year. In 2020, postage costs of €60 were paid to one trustee.

#### 13. Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objects.

#### 14. Creditors: amounts falling due within one year

	2021	2020
	€	€
Deferred income (fees received in advance)	35,828	59,443
Accruals	2,795	3,365
	<u>38,623</u>	<u>62,808</u>

#### 15. Deferred income

	2021	2020
	€	€
At 1 September 2020	59,443	30,587
Amount released to income	(59,443)	(30,587)
Amount deferred in year	35,828	59,443
<b>At 31 August 2021</b>	<u>35,828</u>	<u>59,443</u>

Deferred income relates to income from courses due to take place in the 2021/22 academic year (2020: 2020/21 academic year).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2020 €	Income €	Expenditure €	At 31 August 2021 €
General funds	176,870	193,459	(158,661)	211,668

	At 1 September 2019 €	Income €	Expenditure €	At 31 August 2020 €
General funds	137,668	190,880	(151,678)	176,870

#### 17. Analysis of net assets between funds

	Unrestricted Funds 2021 €	Total Funds 2021 €
Current assets	250,291	250,291
Creditors less than 1 year	(38,623)	(38,623)
<b>Net assets</b>	<b>211,668</b>	<b>211,668</b>

	Unrestricted Funds 2020 €	Total Funds 2020 €
Current assets	239,678	239,678
Creditors less than 1 year	(62,808)	(62,808)
<b>Net assets</b>	<b>176,870</b>	<b>176,870</b>

#### 18. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102 and Charities SORP (FRS 102).

**JURIS ANGLIAE SCIENTIA LIMITED**

England & Wales - Charity number 1013738

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# Accounts

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**COMPANY REGISTRATION NUMBER: 02659061**  
**CHARITY REGISTRATION NUMBER: 1013738**

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2020**

# **Juris Angliae Scientia Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2020**

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

#### Objectives, activities and achievements

The charity's objects as set out in its governing document are:

"to advance education in English Law and European Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners."

Juris Angliae Scientia Limited ("JAS") has two main projects. The first project is the British Law Centre ("BLC"), which began operations in 1992. It is based in Warsaw and teaches courses in various aspects of English and European law and legal skills throughout the Central and Eastern Europe ("CEE") region. The second project is the Central and Eastern European Moot Competition ("CEEMC"), which provides a forum for teams of law students from across the CEE region to moot against each other, before a bench of renowned judges, practitioners and academics. It enjoys the support and patronage of the Court of Justice of the European Union ("CJEU") and the Centre for European Legal Studies ("CELS") at the University of Cambridge's Faculty of Law. Throughout both of these educational projects, JAS also seeks to promote respect for the rule of law. Further details of JAS's projects are provided later in this report.

In setting JAS's objectives and planning activities, careful consideration was given to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee-charging.

#### The British Law Centre ("BLC")

The BLC began operations in 1992. It was originally the brainchild of His Honour George Dobry QC CBE, a Polish-born lawyer, judge and philanthropist who emigrated to the UK during World War II. Professor William Cornish QC CMG was also instrumental in establishing the BLC and ensuring that it enjoyed close relations with the University of Cambridge. As the first director of Cambridge Law Faculty's Centre for European Legal Studies ("CELS"), Professor Cornish, ensured that the BLC acted firstly under the auspices of CELS and then as part of Cambridge University's Institute of Continuing Education ("ICE").

The Warsaw BLC was the first to be created, in 1992. It was officially initiated by an Accord concluded between the Universities of Warsaw and Cambridge, signed on behalf of the latter by HRH Prince Philip, Duke of Edinburgh in his capacity as the University's Chancellor. The Warsaw BLC still remains the largest centre in terms of student numbers and it is the base from which a resident teaching team organises the BLC's teaching activities throughout CEE as a whole.

As noted in previous years' reports, the dissolution of the formal link between JAS and the University of Cambridge's Institute of Continuing Education ("ICE"), in 2010, caused some initial concern about whether the BLC's courses would retain their popularity. Thankfully, such fears proved to be unwarranted and the BLC's courses continued to be very popular. Numerous informal links continue to exist between the BLC and academic staff of Cambridge University's Faculty of Law. A number of the Faculty's academic staff members have acted as JAS directors/trustees and many more have taught on the BLC's courses or helped to maintain appropriate academic standards by supervising the BLC's curriculum and grading system, including by acting as external examiners. Three of JAS's five currently directors are academic staff of the Law Faculty

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

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Moreover, the BLC retains very good relations with the Bar Association of England & Wales and with the English judiciary. JAS's committee of members over the years has included Sir Stephen Brown, a Lord Justice of Appeal and the President of the Family Division of the High Court of England and Wales. Lord Carnwath (now retired from the UK's Supreme Court) continues to act as the Chairman of the JAS Members.

#### *The BLC's courses*

BLC course teaching is done via a mixture of lectures, seminars and tutorials which discuss custom-written materials and contemporary legal developments. Classes are taught either by the BLC resident teaching team (which is based in Warsaw and travels to the BLC's other locations) or by visiting academics, judges or lawyers. Such visiting lecturers have included senior members of the British and European judiciary, renowned scholars from the University of Cambridge and elsewhere, and senior lawyers from through the EU and specialising in a broad range of legal areas.

In order to successfully complete the BLC's courses, students are required to complete a number of pieces of graded written work. These involve essay writing, case analysis, resolving problem questions, timed exams and/or other practical exercises (e.g. contract drafting). All work is evaluated using standard English grading methodologies. Written work is firstly evaluated by the BLC's resident teaching team before it is then checked and moderated by external experts (currently Professor Neil Andrews of the University of Cambridge's Faculty of Law and Professor Rosa Greaves of the Universities of Glasgow and Oslo), to ensure that the grades are consistent and at an appropriate standard.

In all BLC courses and additional activities (including inter alia debates, moots and mock trials), emphasis is placed on reinforcing the BLC's and overall aims and teaching methodology, which is discursive, inter-active and involves a practical application of the law in real-life situations. The BLC places less reliance on pure memory-based teaching/ testing and encourages debate, constructive criticism and creative thinking. This methodology may be familiar to students of some UK educational institutions but it still differs remarkably from the experience that many CEE students encounter during their national degrees. The BLC also integrates the teaching of core legal skills into the teaching of substantive law modules, which further distinguishes its courses from those generally available throughout the CEE region.

For many years, the BLC has taught both 1-year courses and 2-year courses. In 2018-2019, those courses were renamed, essentially to make them more recognisable. The 1-year course is now known as the Diploma in English Law & Legal Skills ("DELLS") and the second year is known as the Commercial Law Diploma ("CLD").

In 2019-20, the BLC teaching team continued to focus on improving students' teaching experience via the use of technology. Lectures delivered live in one location were recorded and made available (via a file-share platform) to students of all other BLC locations. Moreover, this enabled the charity to run a completely online course

From March 2020, when the covid-19 pandemic erupted, we were compelled to move completely online for all centres, as travel became impossible. Fortunately, the technological solutions which we had already implemented (as mentioned above), plus some rapid planning from the BLC's teaching team meant that all lectures and classes were able to continue uninterrupted. Students were provided with the option of withdrawing from the course and receiving a refund of fees, but most students chose to continue with the course online and were very pleased with the results. The inability to physically travel to BLC locations means that we were able to bring in a greater number of UK-based teachers to deliver online lectures and classes. Such people would otherwise not have been able to take time off from work to deliver physical teaching on the course, so it was a great benefit for students to have been able to offer this. We are now in a position to deliver the course fully online, in the event that problems from the

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

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covid-19 pandemic (or other pandemics) necessitate this.

#### *BLC students*

Since it began teaching in 1992, the BLC has taught thousands of law students, practitioners, translators and others who are interested in expanding their educational horizons, developing new knowledge and skills, and improving their linguistic skills. Many BLC graduates have gone on to illustrious legal careers. At present, two Advocates-General and one judge of the European Court of Justice are BLC graduates. The EU's Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar) and the Slovakian Ombudswoman (Maria Patakyova) are merely a few of the examples of BLC graduates who played a formative role in the transition of CEE from post-Soviet states into an EU Member States. It is no exaggeration to say that the BLC has made, and continues to make, a significant contribution to political and legal transformation in CEE and to developing and improving relations between the region and the UK.

Total student numbers in 2019-20 (total: 298) were slightly down on 2018-19 numbers (total:327). This was largely to do with the Ukrainian University with which we cooperated in 2018-19 (Ukrainian Catholic University) having changed management and ended the cooperation with the BLC. We began to cooperate with the Ukrainian Bar Association, based in Kyiv, but were unable to recruit as many students as when we cooperated with the University.

Given the impact of covid (from March 2020) and some continuing uncertainties regarding the future of English law (due to Brexit), it is a remarkable achievement to have maintained recruitment levels at roughly comparable levels to 2018-19. We believe that the changed course structure, and the increased emphasis on teaching core legal skills alongside substantive law modules have enabled us to maintain popularity in the face of some difficult surrounding circumstances.

#### *Fees*

In its earliest years, the BLC was financed by the UK Foreign & Commonwealth Office's Know How Fund, and by the Civic Education Project, a non-profit organization which helped to finance teaching at universities in CEE after the fall of communism. Additional financial support was provided by a number of law firm sponsors. The cessation of the Know How Fund (2001) and Civic Education Project (2004) meant that the BLC needed to introduce student fees and to become self-financing. Such fees, together with financial sponsorship provided by Warsaw-based law firms (for the BLC) and by Clifford Chance, Inner Temple and the European Investment Bank (for the CEEMC) represent the BLC's only current sources of income.

The fee level differs according to whether the BLC applicant is a full-time University student (€599) or not (€799). These fee levels remain the same as applied in 2018-19. An 'earlybird' fee reduction scheme continues to apply to anyone who registered before 1st June, in which case the respective fees were €525/€725 accordingly, which is also the same as in 2018-19.

The fee level is modest for the number of contact hours students receive, the subject-matter of the education, the extra-curricular activities made available to BLC students and the calibre of the BLC teaching team. All efforts are made to keep the fees at a level which is affordable to students in the CEE countries where the BLC operates.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

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#### **BLC Activities in 2019-20**

As part of the BLC's teaching activities in 2019-2020, the following visiting lecturers taught on the BLC's courses, either in person or online:

- Lord Robert Carnwath (UK Supreme Court)
- Lord Lloyd Jones (UK Supreme Court)
- Prof. Laurent Pech (University of Middlesex)
- Prof. David Amos (City University London)
- Prof. Estelle Declare (University of Nottingham)
- Prof. Rosa Greaves (Universities of Glasgow and Oslo)
- Prof. Paul MacMahon (London School of Economics)
- Anneli Howard (Monckton Chambers)
- Prof. Catherine Barnard (University of Cambridge)
- Prof. Alison Young University of Cambridge)
- Prof. Paul Torremans (University of Nottingham)
- Prof. Tomasz Giaro (University of Warsaw)
- Prof Mariusz Golecki (Łódź Uni and Polish Financial Ombudsman)
- Prof. Adam Łazowski (Westminster University)
- Prof Tomasz Koncewicz (University of Gdansk)
- Sir Stephen Silber (3 Verulam Buildings)
- Judge Stephen Murch (Inns of Court College of Advocacy)
- Fergus Randolph QC (Slynn Foundation/Brick Court Chambers)
- Tomasz Wardynski (Wardynski & partners\_)
- Stephen Denyer (The Law Society of England & Wales)
- Dr. hab. Dobrochna Bach-Golecka (University of Warsaw)
- Dr. hab. Adam Bodnar (Polish Commissioner for Human Rights)
- Dr Krzysztof Garstka (University of Cambridge IP Unit)
- Emma Baines (British Embassy)
- Mikołaj Pietrzak (Dean of Regional Bar Association)
- Damian Falkowski (Essex Chambers)
- Robert Makowski (Goldman Sachs)
- Desmond Browne QC (former Chairman of the Bar Council of England & Wales)
- Marcin Olender (Google)
- Agnieszka Warso-Buchanan (Client Earth)

The BLC's additional (non-teaching) activities in 2019-2020 included:

- Organising a conference in honour of the life and work of His Hon George Dobry CBE QC: Looking Backwards, Looking Forwards: Anglo-Polish Legal Relations After Brexit

#### **CEEMC in 2019-20**

The CEEMC was cancelled due to the covid-19 pandemic.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

#### Current student number 2019-20

Location	2019-2020			2018-2019		
	Yr 1	Yr 2	Centre Total	Yr 1	Yr 2	Centre Total
Bratislava	12	1	13	10	0	10
Brno	2	0	2	9	0	9
Bucharest	18	6	24	18	0	18
Budapest	9	4	13	16	0	16
Gdansk	12	0	12	10	2	12
Kyiv	19	18	37	46	0	46
Lviv	6	0	6	19	0	19
Poznan	10	0	10	9	3	12
Prague	44	5	49	18	16	34
Sofia	17	0	17	13	4	17
Warsaw	74	8	82	75	39	114
Wroclaw	28	5	33	15	5	20
<b>Total</b>	<b>251</b>	<b>47</b>	<b>298</b>	<b>258</b>	<b>69</b>	<b>327</b>

#### Financial review

The charity generated income of €190,880 (2019: €228,695) during the year. Income from charitable activities decreased from €206,532 to €167,782.

Expenditure for the year was €151,678 compared to €184,028 for 2019.

The charity made a surplus of €39,202 for the year (2019: €44,667).

#### *Reserves Policy*

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €176,870 equates to approximately 14 month's worth of operating expenditure. The trustees believe that this is an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

#### *Risk management*

The trustees have considered the risks to which the company is exposed and regularly review the systems in place to mitigate those risks to ensure that these are adequate.

#### Structure, governance and management

Juris Angliae Scientia Ltd ("JAS") is a charitable company limited by guarantee, incorporated on 1 October 1991 and is governed by its Articles of Association. It is composed of members who guarantee a nominal sum. It is managed by a Board of Directors. It has a Committee of Members which acts in an advisory capacity. The Committee of Members has been chaired by Lord Robert Carnwath since 1997.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

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The directors of the company are also charity trustees for the purposes of charity law. The articles stipulate that there shall be a minimum of three Directors, but no maximum is set. As of 2019-2020, two of JAS's Directors (Professor Fentiman and Dr Morgan) have served for several years and have been involved in the teaching activities of JAS since the 1990s, so they are well acquainted with its work. Directors are appointed by ordinary resolution.

Charity trustees are recruited directly, by the existing trustees, on the basis of their historical connection with the charity. Some trustees (e.g. Prof Fentiman) have been long-term supporters and teachers on BLC courses, others have also been part of the BLC's core teaching in the past (Dr Morgan) or graduates of the course (Dr Yotova) or involved in raising finance for JAS's activities (Mr Fletcher) and raising JAS's profile in various countries (Mr Denyer). In order to keep the trustee board to a manageable size, and to allow efficient decision-making, other interested parties are invited to become members of the charity and to give feedback and advice to the board, without formally participating in board meetings.

JAS's Articles of Association were amended on 4<sup>th</sup> May 2021 to remove the geographical limitations on the charity's activities.

#### Reference and administrative details

<b>Registered charity name</b>	Juris Angliae Scientia Limited
<b>Charity registration number</b>	1013738
<b>Company registration number</b>	02659061
<b>Principal office and registered office</b>	Centre for European Legal Studies Faculty of Law University of Cambridge 10 West Road Cambridge, CB3 9BZ
<b>The trustees</b>	Mr S R N Denyer Professor R G Fentiman Mr N Fletcher Dr J E Morgan Dr R V Yotova
<b>Company secretary</b>	Dr J E Morgan
<b>Bankers</b>	Barclays Bank plc 15 Bene't Street Cambridge, CB2 3PQ  BNP Paribas SA Bank Polska ul. Grzybowska 78, 00-844 Warszawa
<b>Independent examiner</b>	Tim Hardy 10 Orange Street Haymarket London, WC2H 7DQ

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

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#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..... 28/5/2021 ..... and signed on behalf of the board of trustees by:

*Jonathan Edward Morgan*

Dr J E Morgan  
Trustee

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Juris Angliae Scientia Limited

Year ended 31 August 2020

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I report to the trustees on my examination of the financial statements of Juris Angliae Scientia Limited ('the charity') for the year ended 31 August 2020 which are set out on pages 9 to 16.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Tim Hardy FCA  
Independent Examiner

10 Orange Street  
Haymarket  
London  
United Kingdom  
WC2H 7DQ

**Juris Angliae Scientia Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 August 2020**

	Note	2020		2019
		Unrestricted funds €	Total funds €	Total funds €
<b>Income and endowments</b>				
Donations and legacies	5	23,089	23,089	22,137
Charitable activities	6	167,782	167,782	206,532
Investment income	7	9	9	26
<b>Total income</b>		<u>190,880</u>	<u>190,880</u>	<u>228,695</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8	(151,678)	(151,678)	(184,028)
<b>Total expenditure</b>		<u>(151,678)</u>	<u>(151,678)</u>	<u>(184,028)</u>
<b>Net income and net movement in funds</b>		<u>39,202</u>	<u>39,202</u>	<u>44,667</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>137,668</u>	<u>137,668</u>	<u>93,001</u>
<b>Total funds carried forward</b>		<u>176,870</u>	<u>176,870</u>	<u>137,668</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2020

	Note	2020 €	2019 €
<b>Current assets</b>			
Debtors	14	–	1
Cash at bank and in hand		239,678	172,561
		<u>239,678</u>	<u>172,562</u>
<b>Creditors: amounts falling due within one year</b>	15	(62,808)	(34,894)
<b>Net current assets</b>		<u>176,870</u>	<u>137,668</u>
<b>Total assets less current liabilities</b>		<u>176,870</u>	<u>137,668</u>
<b>Net assets</b>		<u>176,870</u>	<u>137,668</u>
<b>Funds of the charity</b>			
Unrestricted funds		176,870	137,668
<b>Total charity funds</b>	17, 18	<u>176,870</u>	<u>137,668</u>

For the year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28/5/2021, and are signed on behalf of the board by:

*Jonathan Edward Morgan*

Dr J E Morgan  
Trustee

Company Registration Number: 02659061

The notes on pages 11 to 16 form part of these financial statements.

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2020

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#### 1. General information

The charity is a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is Centre for European Legal Studies, Faculty of Law, University of Cambridge, 10 West Road, Cambridge, CB3 9BZ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP FRS 102) and the Companies Act 2006.

With effect from 1 September 2019, the charity has adopted the amendments to FRS 102 published in the Triennial Review 2017 and the subsequent changes to the Charities SORP (FRS 102). There are no adjustments to the current or comparative period in relation to these amendments.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, with items recognised at cost or transaction value unless otherwise stated.

The charity meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is considered to be Euros as that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in Euros. The charity changed its presentational currency from Sterling to Euros for the year ended 31 August 2020 to be in line with its functional currency as the trustees consider that this provides more reliable and relevant information. The comparatives for the year ended 31 August 2019 have been retranslated into Euros.

The amounts in the financial statements are presented to the nearest €, unless otherwise stated.

##### Disclosure exemptions

The charity has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

##### Going concern

There are no material uncertainties about the charity's ability to continue. This conclusion is based on forecasted costs and recruitment numbers, as existing on the date this report was submitted. The trustees also believe that the charity has an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

##### Fund accounting

All funds are unrestricted and undesignated. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

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#### 3. Accounting policies *(continued)*

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial information.

##### Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charitable activities are accounted for when earned. Income received in respect of courses taking place in the next financial year are deferred until the course takes place.

Interest on funds held at bank is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The value of services provided by volunteers has not been included in these accounts.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance and governance costs. These costs have been allocated to the sole charitable activity of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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#### 3. Accounting policies *(continued)*

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Foreign currency translation

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	€	€	€	€
Donations and sponsorship	23,089	23,089	22,137	22,137

#### 6. Charitable activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	€	€	€	€
Student fees	166,182	166,182	194,439	194,439
Moot fees	1,600	1,600	12,093	12,093
	<u>167,782</u>	<u>167,782</u>	<u>206,532</u>	<u>206,532</u>

#### 7. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	€	€	€	€
Bank interest receivable	9	9	26	26

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# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

#### 8. Expenditure on charitable activities

	Unrestricted Funds €	Total Funds 2020 €	Unrestricted Funds €	Total Funds 2019 €
Lecturers and teaching	124,282	124,282	135,196	135,196
Moot Court	2,681	2,681	14,347	14,347
Examining	1,026	1,026	1,018	1,018
Travel and subsistence	9,807	9,807	25,420	25,420
Hire of teaching rooms/equipment	4,230	4,230	1,488	1,488
Information Technology Support	3,886	3,886	1,939	1,939
Equipment expensed	200	200	262	262
Graduation and special events	1,312	1,312	569	569
Stationery and printing	341	341	709	709
Support costs	3,913	3,913	3,080	3,080
	<u>151,678</u>	<u>151,678</u>	<u>184,028</u>	<u>184,028</u>

#### 9. Analysis of support costs

	Unrestricted Funds €	Total Funds 2020 €	Unrestricted Funds €	Total Funds 2019 €
Foreign exchange differences	(563)	(563)	(1,455)	(1,455)
Bank charges	561	561	743	743
Governance costs	3,915	3,915	3,792	3,792
	<u>3,913</u>	<u>3,913</u>	<u>3,080</u>	<u>3,080</u>

The charity initially identifies the cost of its support function and the costs that relate to the governance function. These are then allocated to its charitable activities as this is the sole activity of the charity.

An analysis of governance costs is as follows:

	2020 €	2019 €
Independent examiner's fees	2,019	502
Accountancy fees	1,501	3,250
Other legal and professional costs	395	40
	<u>3,915</u>	<u>3,792</u>

#### 10. Staff costs

The average head count of employees during the year was Nil (2019: Nil).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

#### 11. Net Income

Net income is stated after charging / (crediting):

	2020 €	2019 €
Independent examiner's fees		
- Independent examination	2,019	502
- Accountancy services	1,346	3,250
Foreign exchange differences	(563)	(1,455)

#### 12. Trustee remuneration and expenses

No trustees received any remuneration for services as a director or trustee during the current or prior year. No trustee received payment for professional or other services supplied to the charity in the current or prior year.

Postage costs of €60 were reimbursed to one trustee during the year. In 2019, travel, subsistence and accommodation costs of €148 were paid to one trustee.

#### 13. Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objects.

#### 14. Debtors

	2020 €	2019 €
Other debtors	—	1

#### 15. Creditors: amounts falling due within one year

	2020 €	2019 €
Deferred income (fees received in advance)	59,443	30,587
Accruals	3,365	4,307
	<u>62,808</u>	<u>34,894</u>

#### 16. Deferred income

	2020 €	2019 €
At 1 September 2019	30,587	52,820
Amount released to income	(30,587)	(52,820)
Amount deferred in year	59,443	30,587
<b>At 31 August 2020</b>	<u>59,443</u>	<u>30,587</u>

Deferred income relates to income from courses due to take place in the 2020/21 academic year (2019: 2019/20 academic year).

# Juris Angliae Scientia Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2019 €	Income €	Expenditure €	At 31 August 2020 €
General funds	<u>137,668</u>	<u>190,880</u>	<u>(151,678)</u>	<u>176,870</u>

	At 1 September 2018 €	Income €	Expenditure €	At 31 August 2019 €
General funds	<u>93,001</u>	<u>228,695</u>	<u>(184,028)</u>	<u>137,668</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds 2020 €	Total Funds 2020 €
Current assets	239,678	239,678
Creditors less than 1 year	(62,808)	(62,808)
<b>Net assets</b>	<u>176,870</u>	<u>176,870</u>

	Unrestricted Funds 2019 €	Total Funds 2019 €
Current assets	172,562	172,562
Creditors less than 1 year	(34,894)	(34,894)
<b>Net assets</b>	<u>137,668</u>	<u>137,668</u>

#### 19. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102 and Charities SORP (FRS 102).

During the year, trustees made donations of €nil to the charity (2019: €735).