

BRITISH AND IRISH LEGAL INFORMATION INSTITUTE

England & Wales · Charity number 1084803

Details

Other names BAILII

Status Registered

Legal form Charitable company

Company number [04131252](#)

Registered 2001-01-30

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

Contact

Address Institute Of Advanced Legal Studies
Charles Clore House
17 Russell Square
London
WC1B 5DR

Phone 02078625806

Website www.bailii.org

Activities

Objects: FOR THE PUBLIC BENEFIT: (1) TO PROMOTE THE SOUND ADMINISTRATION AND DEVELOPMENT OF THE LAW BY:- (A) THE PROVISION OF ONE OR MORE SEARCHABLE AND REGULARLY-UPDATED INTERNET SITES ON WHICH ACCURATELY-RECORDED CASE LAW, PRIMARY AND SECONDARY LEGISLATION AND TREATIES FROM OR AFFECTING THE JURISDICTIONS OF THE UNITED KINGDOM AND THE REPUBLIC OF IRELAND AND ASSOCIATED JURISDICTIONS ARE MAINTAINED TOGETHER WITH COMMENTARY ANALYSIS AND THE MAINTENANCE OF LINKS TO SIMILAR SOURCES IN OTHER JURISDICTIONS AND (B) SUCH OTHER MEANS OF PROVIDING FREE OR INEXPENSIVE PUBLIC ACCESS TO LEGAL TEXTS AND COMMENTARIES OF ALL KINDS AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE; AND (2) TO ADVANCE LEGAL EDUCATION BY PROMOTING AND ENCOURAGING RESEARCH IN THE FIELD OF LEGAL INFORMATION SYSTEMS AND DISSEMINATION OF THE USEFUL RESULTS THEREOF

Activities: The British and Irish Legal Information Institute (BAILII) provides access to the most comprehensive set of British and Irish primary legal materials that are available for free and in one place on

the internet. BAILII is hosted in the UK and Ireland by the Institute of Advanced Legal Studies, London and the Law Faculty, University College Cork.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£156,272	£199,632	-	-
2023-12-31	£176,546	£195,890	-	-
2022-12-31	£195,626	£223,649	-	-
2021-12-31	£187,172	£232,577	-	-
2020-12-31	£239,413	£221,939	-	-

Trustees

Name	Role	Appointed
GUY GIBSON BERINGER KC Hon	Chair	2013-05-13
Dame Maura McGowan		2018-03-16
David Barniville		2021-06-25
Dr Nora Ni Loideain		2018-11-08
Emily Allbon		2019-11-22
Joel Harrison		2019-11-22
Nathalie Jeanine Allen Prince		2024-11-21
Philip Tiet Hue CHUNG		2018-03-16
Professor Carl Stychin		2021-06-25
Professor Rachael Patricia Mulheron		2024-06-20
Rachel Mary WOOD		2018-03-16

Accounts

Company number: 04131252

Charity number: 1084803

British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2024

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British and Irish Legal Information Institute

Reference and administrative information

For the year ended 31 December 2024

Company number	04131252 – registered in the United Kingdom
Charity number	1084803 – registered in England and Wales
Registered office	10 Queen Street Place LONDON EC4R 1BE
Operational address	Charles Clore House 17 Russell Square LONDON WC1B 5DR
Trustees	Guy Beringer KC (Hon), Chair E Allbon N Allen (appointed November 2024) Hon Mr Justice D Barnville Professor M Cahill Professor P Chung A Coomber KC (Hon) (through June 2024) J Harrison Dame Maura McGowan Dr N Ní Loideáin Professor R Mulheron (appointed November 2024) Professor C Stychin R Wood J Winterton (through June 2024)
Key management personnel	Dr Ann M. Hale Executive Director
Company secretary	BWB Secretarial Limited
Bankers	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ
Independent Examiner	Farrah Kitabi Sayer Vincent LLP Chartered Accountants and Statutory Auditors 110 Golden Lane, London, EC1Y 0TG

Trustees' annual report

For the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance, and management

The British and Irish Legal Information Institute ('BAILII' or 'the Institute') is a company limited by guarantee, registered in the UK under the Companies Act 2006 and is a registered charity in England and Wales.

The Institute was incorporated as a limited company on 27 December 2000 and is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association. The company number is 04131252. The charitable company is registered with the Charity Commission, number 1084803.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity this year or the preceding year.

The power to appoint and discharge trustees is noted in the Institute's Memorandum and Articles of Association. Each member of the Institute has guaranteed to subscribe £1 in the event of the company being wound-up.

Trustees are appointed following a skills audit of the existing trustees. An open call for expressions of interest in becoming a trustee is published, and a Selection Committee reviews applications and interviews applicants to identify finalists. The Institute tries to achieve a balance of interests between academics, the judiciary, practising lawyers, people with IT experience and a range of other skills, as well as trustees who live or work mainly in Scotland and the Republic of Ireland. Two trustees, J Winterton and A Coomber, stepped down from the Board in June 2024. After a search, the two vacant Trustee positions were filled by N Allen and R Mulheron in November 2024. A tailored induction and training programme is put in place depending on the needs and experience of the trustee.

Objects of the charity

(1) to promote the sound administration and development of the law by:

(a) the provision of one or more searchable and regularly updated internet sites that maintain accurately recorded case law, primary and secondary legislation, and treaties from or affecting the jurisdictions of the United Kingdom and the Republic of Ireland as well as associated jurisdictions together with commentary analysis or links to similar sources in other jurisdictions; and

Trustees' annual report

For the year ended 31 December 2024

(b) the provision of free or inexpensive public access to legal texts and commentaries of all kinds as the trustees shall from time to time determine, and

(2) the advancement of legal education by promoting and encouraging research in the field of legal information systems and dissemination of the useful results thereof.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives for the year and in planning future activities.

Purposes and aims

The trustees review the aims, objectives, and activities of the charity each year, taking into account the Charity Commission's general guidance. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives, and activities remain focused on its stated purposes.

Review of activities and performance

Since its formation as a charity in December 2000, after a successful campaign to 'Free the Law', BAILII has provided free and reliable legal information resources for private individuals, organisations serving civil society, those in legal education and training, and those involved in and serving the legal system. The service is low cost, good quality, easy to use, free at point of use, and does not use cookies or require registration or login.

BAILII's aims remain:

- a) the provision of a searchable, regularly updated internet site; and
- b) the provision of a free, public-access site containing legal materials, including judgments, decisions, legislation, legal texts, and commentaries (e.g., reports of various law reform bodies).

BAILII's user population is made up of the general public, those using our materials for academic purposes (students and researchers), and those involved in the practice of the law (including the judiciary). Several changes to the administration of justice have increased the number of unrepresented litigants, and there has been a corresponding increase in the number of people dependant on BAILII's free provision of judgments, either accessing them directly or through legal advice agencies. The site is popular and trusted because it is user friendly and produces comprehensive search results, especially compared to other free sites.

In 2024 the Board of Trustees met regularly to plan and oversee the Institute's activities. Two Trustee positions, which became vacant in June 2024, were filled in November 2024. The BAILII Advisory Council advises the Board of Trustees and is drawn from stakeholders (e.g., users, donors, and those in the legal and legal information professions). In March 2024, Professor Carl

Trustees' annual report

For the year ended 31 December 2024

Stychin was appointed Advisory Council Chair, responsible for convening future meetings of the BAILII Advisory Council.

BAILII accomplishes its work thanks to a small (2.4 FTE), dedicated, flexible staff, who deliver excellent results with very limited resources. In 2024 they added more than 30,000 judgments and tribunal decisions to BAILII – roughly 575 each week – as well as other primary and secondary content.

BAILII continues to provide online access to the most comprehensive set of British and Irish primary legal materials available for free and in one place on the internet. It is heavily used within those jurisdictions as well as internationally. BAILII contains 141 databases covering 15 jurisdictions, overall comprising 214+ gigabytes containing 685,000+ searchable documents: 503,500+ judgments, 161,600+ legislative items, and 19,000+ other documents. In 2024 a new database of decisions of the Singapore International Commercial Court (SICC) was added to the collection. BAILII also publishes secondary legal materials, such as law journals and a database of UK judicial speeches, which includes BAILII's annual Sir Henry Brooke Lectures. BAILII's regular posts on social media and new judgment lists help users stay up to date on the latest decisions.

BAILII user numbers continue to grow each year. Downloads more than doubled in 2024, totalling 18,580,989 (compared to 6,888,526 in 2023 and 3,017,859 in 2022). Other statistics indicate that BAILII remains an important resource for millions. In 2024, there were 148,312,457 page views (compared to 100,229,877 in 2023 and 108,097,042 in 2022), and there were 30,909,097 site visits (compared to 19,560,928 in 2023 and 18,493,505 in 2022). More than 3,000 domains refer to BAILII.

BAILII also continues to support legal education. It is by far the most popular free legal website among law schools in the UK according to surveys by the Institute of Advanced Legal Studies, University of London. BAILII OpenLaw serves the needs of those teaching and studying law by bringing together lists of leading cases by subject.

BAILII is part of the worldwide network of 'free access to law' partners (Legal Information Institutes [LIIs]) and contributes to collaborative resources (e.g., CommonLII <http://www.commonlii.org> and LawCite <http://www.lawcite.org>). BAILII also engaged in a number of other outreach activities and presentations. The Institute maintained regular contact and good relations with the Incorporated Council of Law Reporting for England and Wales (ICLR) as well as other legal publishers. The November 2024 Sir Henry Brooke Lecture given by Baroness Kennedy of the Shaws brought together in-person and online guests from throughout the UK and nine other countries.

Financial review and reserves policy

The activities of the Institute produced a deficit of £43,360 on unrestricted funds compared to a deficit of £19,344 in the prior year. The charity's policy on the level of reserves is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to nine months rather than one year's budgeted total future expenditure, or approximately £144,000. The

Trustees' annual report

For the year ended 31 December 2024

balance of unrestricted funds at the year-end is £88,620 (2023: £131,980), with £36,065 (2023: £36,065) designated for the purpose of redundancy payments. The Trustees will revisit the reserves policy to determine an appropriate level in light of acceptable risk.

The Board is aware that, based on forecasted income, there is a risk that reserves may be exhausted in the next 12 months. Therefore the trustees accept that there are material uncertainties with regards to securing sufficient income to continue operating as a going concern. To address this, the Chair of the Board of Trustees is receiving bi-weekly financial reports to monitor income, expenses, and sustainability. The Trustees acknowledge that broadening the range of recurring donors is essential for sustainability, therefore the focus for the rest of the year will be on undertaking significant fundraising to expand the base of ongoing support. In addition, regular site users will be the focus of campaigns in June and December. Should income levels fall short, the Trustees have identified potential cuts, although any decrease in staffing levels will likely result in reduced service.

While there are material uncertainties in relation to income that will be generated in the next 12 months, given the continuing efforts of the Board, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

As a small charity not involved in any commercial enterprises, our only business is providing a free service to anyone who wishes to view the data we publish via the internet. We rely mainly on donations. An agreement with the University of London has enabled close collaboration with the Institute of Advanced Legal Studies, use of office space, specialist server accommodation, and network infrastructure.

Under the Memorandum and Articles of Association, the Institute has the power to make any investment which the Trustees see fit.

Related parties and relationships with other organisations

The charity is housed within the Institute of Advanced Legal Studies, University of London. The charity also has links with the University College Cork and cooperates with a similar organisation in Australia, the Australasian Legal Information Institute (AustLII).

Statement of responsibilities of the trustees

The trustees (who are also directors of British and Irish Legal Information Institute for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees' annual report

For the year ended 31 December 2024

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 12 (2023:12). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Farrah Kitabi was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 17 July 2025 and signed on their behalf by

Guy Beringer KC (Hon)
Chairman

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

I report to the trustees on my examination of the accounts of British and Irish Legal Information Institute for the year ended 31 December 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the British and Irish Legal Information Institute you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Material uncertainty related to going concern

I draw attention to the disclosures in the trustees' annual report and note 1c of the financial statements that there is a material uncertainty related to going concern. The Board is aware that, based on forecasted income, there is a risk that reserves may be exhausted in the next 12 months. Therefore the trustees accept that there are material uncertainties with regards to securing sufficient income to continue operating as a going concern. While there are material uncertainties in relation to income that will be generated in the next 12 months, given the continuing efforts of the Board, the Trustees have a reasonable expectation that the charity has adequate resources to

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

continue in operational existence for the foreseeable future and thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

I have no other 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.

Signed:

Name: Farrah Kitabi

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 24 July 2025

British and Irish Legal Information Institute

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2024

	Note	2024 Total £	2023 Total £
Income from:			
Donations and legacies		149,725	112,781
Gift in kind		4,942	–
Charitable activities		–	62,680
Investments		1,605	1,085
Total income		156,272	176,546
Expenditure on:			
Charitable activities:			
Website development and maintenance		199,632	195,890
Total expenditure	2	199,632	195,890
Net income for the year and net movement in funds	3	(43,360)	(19,344)
Reconciliation of funds			
Total funds brought forward		131,980	151,324
Total funds carried forward		88,620	131,980

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All funds are unrestricted.

Balance sheet

Company no. 04131252

As at 31 December 2024

	Note	£	2024 £	2023 £
Current assets				
Debtors	7	6,488		6,943
Cash at bank and in hand		<u>148,615</u>		<u>183,560</u>
		155,103		190,503
Liabilities				
Creditors: amounts falling due within one year	8	<u>66,483</u>		<u>58,523</u>
Net current assets			<u>88,620</u>	<u>131,980</u>
Net assets			<u>88,620</u>	<u>131,980</u>
 The funds of the charity	 9			
Unrestricted income funds				
General funds			52,555	95,915
Designated funds			<u>36,065</u>	<u>36,065</u>
Total charity funds			<u>88,620</u>	<u>131,980</u>

The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Board on 17 July 2025 and signed on their behalf by

Guy Beringer KC (Hon)
Chairman

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash flows is not required.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

b) Public benefit entity

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

c) Going concern

The Board is aware that, based on forecasted income, there is a risk that reserves may be exhausted in the next 12 months. Therefore the trustees accept that there are material uncertainties with regards to securing sufficient income to continue operating as a going concern. To address this, the Chair of the Board of Trustees is receiving bi-weekly financial reports to monitor income, expenses, and sustainability. The Trustees acknowledge that broadening the range of recurring donors is essential for sustainability, therefore the focus for the rest of the year will be on undertaking significant fundraising to expand the base of ongoing support. In addition, regular site users will be the focus of campaigns in June and December. Should income levels fall short, the Trustees have identified potential cuts, although any decrease in staffing levels will likely result in reduced service.

While there are material uncertainties in relation to income that will be generated in the next 12 months, given the continuing efforts of the Board, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies (continued)

d) Income

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit 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.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computers and other office equipment 2 to 3 years

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1 Accounting policies (continued)

j) 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.

k) 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.

l) Defined contribution pension scheme

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund held by the University of London. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

m) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Statutory information

BAILII is a charitable company limited by guarantee and is incorporated in the UK. The registered office address is 17 Russell Square, London, WC1B 5DR.

2 Total resources expended

	2024	2023
	£	£
Staff costs (Note 4)	150,397	156,046
Consultancy	26,604	25,677
Office expenses	12,187	9,115
Bank Charges	102	102
Gift in kind	4,942	-
Governance costs:		
Accountancy and Independent examination	5,400	4,950
Total resources expended	199,632	195,890

All expenditure was unrestricted and related to website development and maintenance.

3 Net income for the year

This is stated after charging / crediting:

	2024	2023
	£	£
Bank charges	102	102
Independent examiner's remuneration (net of VAT)	5,400	4,125
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil

No trustees incurred expenses in 2024 (2023: none).

Notes to the financial statements

For the year ended 31 December 2024

4 Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	122,172	123,351
Social security costs	12,939	12,400
Pension contributions	15,286	20,295
	<u>150,397</u>	<u>156,046</u>

No employee earned more than £60,000 during the year (2023: nil).

The total employee benefits including employers' national insurance and pension contributions of the key management personnel were £52,489 (2023: £76,321).

The average monthly number of employees (and full-time equivalent) during the year was as follows:

	Staff numbers		Full time equivalent	
	2024 No.	2023 No.	2024 No.	2023 No.
Website development and maintenance	2.0	2.0	1.6	1.6
Administration	1.0	1.0	0.8	0.8
	<u>3.0</u>	<u>3.0</u>	<u>2.4</u>	<u>2.4</u>

5 Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2024

7 Debtors

	2024 £	2023 £
Accrued income	5,442	6,000
Prepayments	1,046	943
	<u>6,488</u>	<u>6,943</u>

8 Creditors: amounts due within one year

	2024 £	2023 £
Trade creditors	41,679	41,459
Accruals	24,804	17,064
	<u>66,483</u>	<u>58,523</u>

9a) Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	<u>36,065</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>36,065</u>
<i>General funds:</i>	95,915	156,272	199,632	–	52,555
	<u>95,915</u>	<u>156,272</u>	<u>199,632</u>	<u>–</u>	<u>52,555</u>
Total unrestricted funds	<u>131,980</u>	<u>156,272</u>	<u>199,632</u>	<u>–</u>	<u>88,620</u>
Total funds	<u>131,980</u>	<u>156,272</u>	<u>199,632</u>	<u>–</u>	<u>88,620</u>

Notes to the financial statements

For the year ended 31 December 2024

9b) Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	<u>36,065</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>36,065</u>
<i>General funds:</i>	115,259	176,546	195,890	–	95,915
	<u>115,259</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>95,915</u>
Total unrestricted funds	<u>151,324</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>131,980</u>
Total funds	<u>151,324</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>131,980</u>

Purposes of designated funds

Designated funds are earmarked for the purpose of redundancy payments.

Accounts

Company number: 04131252

Charity number: 1084803

British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2023

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British and Irish Legal Information Institute

Reference and administrative information

For the year ended 31 December 2023

Company number	04131252 – registered in the United Kingdom
Charity number	1084803 – registered in England and Wales
Registered office	10 Queen Street Place LONDON EC4R 1BE
Operational address	Charles Clore House 17 Russell Square LONDON WC1B 5DR
Trustees	Guy Beringer KC (Hon), Chair E Allbon Hon Mr Justice D Barnville Professor M Cahill Professor P Chung A Coomber KC (Hon) J Harrison Dame Maura McGowan Dr N Ní Loideáin Professor C Stychin R Wood J Winterton (appointed March 2023)
Key management personnel	Dr Ann M. Hale Executive Director
Company secretary	BWB Secretarial Limited
Bankers	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ
Independent Examiner	Joanna Pittman Sayer Vincent LLP Chartered Accountants and Statutory Auditors 110 Golden Lane, London, EC1Y 0TG

Trustees' annual report

For the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance, and management

The British and Irish Legal Information Institute ('BAILII' or 'the Institute') is a company limited by guarantee, registered in the UK under the Companies Act 2006 and is a registered charity in England and Wales.

The Institute was incorporated as a limited company on 27 December 2000 and is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association. The company number is 04131252. The charitable company is registered with the Charity Commission, number 1084803.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity this year or the preceding year.

The power to appoint and discharge trustees is noted in the Institute's Memorandum and Articles of Association. Each member of the Institute has guaranteed to subscribe £1 in the event of the company being wound-up.

Trustees are appointed following a skills audit of the existing trustees. An open call for expressions of interest in becoming a trustee is published and, after shortlisting, interviews are held. Jules Winterton was co-opted to the board in March 2023 to fill a vacant Trustee position. The Institute tries to achieve a balance of interests between academics, the judiciary, practising lawyers, people with IT experience and a range of other skills, as well as trustees who live or work mainly in Scotland and the Republic of Ireland. A tailored induction and training programme is put in place depending on the needs and experience of the trustee.

Objects of the charity

(1) to promote the sound administration and development of the law by:

- (a) the provision of one or more searchable and regularly updated internet sites that maintain accurately recorded case law, primary and secondary legislation, and treaties from or affecting the jurisdictions of the United Kingdom and the Republic of Ireland as well as associated jurisdictions together with commentary analysis or links to similar sources in other jurisdictions; and
- (b) the provision of free or inexpensive public access to legal texts and commentaries of all kinds as the trustees shall from time to time determine, and

(2) the advancement of legal education by promoting and encouraging research in the field of legal information systems and dissemination of the useful results thereof.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives for the year and in planning future activities.

Purposes and aims

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives, and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Review of activities and performance

Since its formation as a charity in December 2000, after a successful campaign to 'Free the Law', BAILII has provided free and reliable legal information resources for private individuals, organisations serving civil society, those in legal education and training, and those involved in and serving the legal system. The service is low cost, good quality, easy to use, free at point of use, and does not use cookies or require registration or login.

BAILII's aims remain:

- a) the provision of a searchable, regularly updated internet site; and
- b) the provision of a free, public-access site containing legal materials, including judgments, decisions, legislation, legal texts, and commentaries (e.g., reports of various law reform bodies).

BAILII's user population is made up of the general public, those using our materials for academic purposes, and those involved in the practice of the law (including the judiciary). 92% of respondents to an independent survey of BAILII users in 2018 said that BAILII is very important in enabling free access to law. Feedback on the BAILII service is positive. According to the survey, 95% of respondents rated BAILII's service as excellent or good. Several changes to the administration of justice have increased the number of unrepresented litigants, and there has been a corresponding increase in the number of people dependant on BAILII's free provision of judgments, either accessing them directly or through legal advice agencies.

In 2023 the Board of Trustees met regularly to plan and oversee the Institute's activities. A position that became vacant in November 2022 was filled in March 2023 by Jules Winterton, who

Trustees' annual report

For the year ended 31 December 2023

was co-opted to the board after stepping down as BAILII's Chief Executive Officer in December 2022. The BAILII Advisory Council, which advises the Board of Trustees and is drawn from stakeholders (e.g., users, donors, and those in the legal and legal information professions), last met in 2022. In March 2024, the Trustees appointed Professor Carl Stychin as Advisory Council Chair, responsible for convening future meetings of the BAILII Advisory Council.

BAILII accomplishes its work thanks to a small, dedicated, flexible staff, who deliver excellent results with very limited resources. 2023 was the first full year of operations with downsized staffing. Despite having fewer work hours, the small team successfully maintained all existing work processes while also adding new features and databases to the service. In July 2023, Viky Martzoukou, who started as BAILII's part-time Project Officer in January 2004, resigned. Her final day of work was 31 August 2023, and the IALS-supported Project Officer position was not replaced.

BAILII continues to provide online access to the most comprehensive set of British and Irish primary legal materials available for free and in one place on the internet. It is heavily used within those jurisdictions as well as internationally. BAILII contains 139 databases covering 14 jurisdictions, overall comprising 207+ gigabytes containing 663,900+ searchable documents (including 484,800+ judgments and 159,200+ legislative items). In 2023, BAILII added almost 24,000 judgments to its databases, totalling approximately 95 judgments each business day. BAILII also publishes secondary legal materials, such as law journals and a database of UK judicial speeches, which includes BAILII's annual Sir Henry Brooke Lectures. BAILII's regular posts on social media – X (formerly Twitter) (@BAILII), Instagram (@bailii_law), LinkedIn (BAILII [British and Irish Legal Information Institute]), and Mastodon (@BAILII@legal.social) – help followers stay up to date on the latest decisions.

BAILII is also part of the worldwide network of 'free access to law' partners (Legal Information Institutes [LIIs]) and contributes to collaborative resources (e.g., CommonLII <http://www.commonlii.org> and LawCite <http://www.lawcite.org>).

Users continue to access BAILII in significant numbers. Downloads in 2023 totalled 6,888,526, exceeding the 2020 pandemic peak of 5,399,911 (compared to 3,017,859 in 2022 and 3,331,388 in 2021). Other statistics indicate that BAILII remains an important resource for millions of site visitors. In 2023, there were 100,229,877 page views of the BAILII website (compared to 108,097,042 in 2022; 87,815,198 in 2021 and 79,006,610 in 2020), and there were 19,560,928 site visits (compared to 18,493,505 in 2022, 14,953,468 in 2021 and 13,820,264 in 2020).

The scope of BAILII's databases expanded in 2023 with the addition of judgments from the Financial Services Division of the Grand Court of the Cayman Islands (2007–2022), and BAILII came to an arrangement to add the decisions of the Singapore International Commercial Court (SICC) in early 2024.

BAILII also continues to support legal education. It is by far the most popular free legal website among law schools in the UK according to surveys by the Institute of Advanced Legal Studies,

Trustees' annual report

For the year ended 31 December 2023

University of London. In 2023, an updated version of the BAILII OpenLaw list of leading Tax cases was created with the assistance of Amy Lawton, and some contributors added new cases to their recently revised OpenLaw lists.

BAILII also engaged in a number of other outreach activities and presentations. The Institute maintained regular contact and good relations with the Incorporated Council of Law Reporting for England and Wales (ICLR) as well as other legal publishers. In June 2023, Dr Ann M. Hale participated in the Foster Transparency of Judicial Decisions and Enhancing the National Implementation of the ECHR (TJENI) Roundtable: Fostering Consistency of Jurisprudence. The November 2023 Sir Henry Brooke Lecture given by Sir Ross Cranston brought together in-person guests for the first time since the COVID pandemic as well as online attendees from eighteen countries in addition to the UK.

Financial review and reserves policy

The activities of the Institute produced a deficit of £19,344 on unrestricted funds compared to a deficit of £28,023 in the prior year. The charity's policy on the level of reserves is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to nine months rather than one year's budgeted total future expenditure, or approximately £144,000. The balance of unrestricted funds at the year-end is £131,980 (2022: £151,324), with £36,065 (2022: £36,065) designated for the purpose of redundancy payments.

As a small charity not involved in any commercial enterprises, our only business is providing a free service to anyone who wishes to view the data we publish via the internet. We rely mainly on donations. An agreement with the University of London has enabled close collaboration with the Institute of Advanced Legal Studies, use of office space, specialist server accommodation, and network infrastructure.

Under the Memorandum and Articles of Association, the Institute has the power to make any investment which the Trustees see fit.

Related parties and relationships with other organisations

The charity is housed within the Institute of Advanced Legal Studies, University of London. The charity also has links with the University College Cork and cooperates with a similar organisation in Australia, the Australasian Legal Information Institute (AustLII).

Statement of responsibilities of the trustees

The trustees (who are also directors of British and Irish Legal Information Institute for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees' annual report

For the year ended 31 December 2023

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 12 (2022:12). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Joanna Pittman was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 20 June 2024 and signed on their behalf by

Guy Beringer KC (Hon)
Chairman

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

I report to the trustees on my examination of the accounts of British and Irish Legal Information Institute for the year ended 31 December 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the British and Irish Legal Information Institute you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities;

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.

Name: Joanna Pittman

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 12 July 2024

Statement of financial activities *(incorporating an income and expenditure account)***For the year ended 31 December 2023**

	Note	2023 Total £	2022 Total £
Income from:			
Donations and legacies		112,781	126,669
Charitable activities		62,680	68,847
Investments		1,085	110
Total income		176,546	195,626
Expenditure on:			
Charitable activities:			
Website development and maintenance		195,890	223,649
Total expenditure	2	195,890	223,649
Net income for the year and net movement in funds	3	(19,344)	(28,023)
Reconciliation of funds			
Total funds brought forward		151,324	179,347
Total funds carried forward		131,980	151,324

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All funds are unrestricted.

Balance sheet

Company no. 04131252

As at 31 December 2023

	Note	£	2023 £	2022 £
Fixed assets	7		–	–
Current assets				
Debtors	8	6,943		863
Cash at bank and in hand		<u>183,560</u>		<u>207,102</u>
		190,503		207,965
Liabilities				
Creditors: amounts falling due within one year	9	<u>58,523</u>		<u>56,641</u>
Net current assets			<u>131,980</u>	<u>151,324</u>
Net assets			<u><u>131,980</u></u>	<u><u>151,324</u></u>
The funds of the charity	10			
Unrestricted income funds				
General funds			95,915	115,259
Designated funds			<u>36,065</u>	<u>36,065</u>
Total charity funds			<u><u>131,980</u></u>	<u><u>151,324</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Board on 20 June 2024 and signed on their behalf by

Guy Beringer KC (Hon)
Chairman

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash flows is not required.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

b) Public benefit entity

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

c) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern due to the level of reserves.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit 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.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computers and other office equipment 2 to 3 years

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

1 Accounting policies (continued)

k) 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.

l) Defined contribution pension scheme

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund held by the University of London. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

m) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Statutory information

BAILII is a charitable company limited by guarantee and is incorporated in the UK. The registered office address is 17 Russell Square, London, WC1B 5DR.

2 Total resources expended

	2023	2022
	Total	Total
	£	£
Staff costs (Note 4)	156,046	164,479
Consultancy	25,677	45,000
Office expenses	9,115	9,148
Bank Charges	102	102
Governance costs:		
Accountancy and Independent examination	<u>4,950</u>	<u>4,920</u>
Total resources expended	<u>195,890</u>	<u>223,649</u>

All expenditure was unrestricted and related to website development and maintenance.

3 Net income for the year

This is stated after charging / crediting:

	2023	2022
	£	£
Bank charges	102	102
Independent examiner's remuneration (net of VAT)	4,125	4,100
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	<u>Nil</u>	<u>Nil</u>

No trustees incurred expenses in 2023 (2022: none).

Notes to the financial statements

For the year ended 31 December 2023

4 Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	123,351	130,248
Social security costs	12,400	14,454
Pension contributions	<u>20,295</u>	<u>19,777</u>
	<u>156,046</u>	<u>164,479</u>

No employee earned more than £60,000 during the year (2022: nil).

The total employee benefits including employers' national insurance and pension contributions of the key management personnel were £76,321 (2022: £58,418).

The average monthly number of employees (and full-time equivalent) during the year was as follows:

	Staff numbers		Full time equivalent	
	2023 No.	2022 No.	2023 No.	2022 No.
Website development and maintenance	2.0	2.0	1.6	1.9
Administration	<u>1.0</u>	<u>1.0</u>	<u>0.8</u>	<u>0.6</u>
	<u>3.0</u>	<u>3.0</u>	<u>2.4</u>	<u>2.5</u>

5 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2023 and 31 December 2023	34,541	34,541
Depreciation		
At 1 January 2023 and 31 December 2023	34,541	34,541
Net book value		
At 31 December 2023 and at 31 December 2022	-	-

8 Debtors

	2023 £	2022 £
Accrued income	6,000	-
Prepayments	943	863
	6,943	863

9 Creditors: amounts due within one year

	2023 £	2022 £
Trade creditors	41,459	41,458
Accruals	17,064	15,183
	58,523	56,641

10a) Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	<u>36,065</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>36,065</u>
<i>General funds:</i>	115,259	176,546	195,890	–	95,915
	<u>115,259</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>95,915</u>
Total unrestricted funds	<u>151,324</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>131,980</u>
Total funds	<u>151,324</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>131,980</u>

10b) Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	<u>36,065</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>36,065</u>
<i>General funds:</i>	143,282	195,626	223,649	–	115,259
	<u>143,282</u>	<u>195,626</u>	<u>223,649</u>	<u>–</u>	<u>115,259</u>
Total unrestricted funds	<u>179,347</u>	<u>195,626</u>	<u>223,649</u>	<u>–</u>	<u>151,324</u>
Total funds	<u>179,347</u>	<u>195,626</u>	<u>223,649</u>	<u>–</u>	<u>151,324</u>

Purposes of designated funds

Designated funds are earmarked for the purpose of redundancy payments.

Accounts

Company number: 04131252

Charity number: 1084803

British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2022

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Reference and administrative information

For the year ended 31 December 2022

Company number	04131252 – registered in the United Kingdom	
Charity number	1084803 – registered in England and Wales	
Registered office	10 Queen Street Place LONDON EC4R 1BE	
Operational address	Charles Clore House 17 Russell Square LONDON WC1B 5DR	
Trustees	Guy Beringer KC (Hon), Chair (as of June 2022) E Allbon Hon Mr Justice D Barniville Professor M Cahill (appointed June 2022) Professor P Chung A Coomber KC (Hon) J Harrison Dame Maura McGowan Dr N Ní Loideáin Professor C Stychin R Wood J Winterton (appointed March 2023) Sir Ross Cranston (resigned June 2022) L Rabinowitz QC (resigned November 2022)	
Key management personnel	Jules Winterton	Chief Executive Officer (through December 2022)
	Joe Ury	Executive Director (through October 2022)
	Dr Ann M. Hale	Executive Director (from November 2022)
Company secretary	BWB Secretarial Limited	
Bankers	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ	
Independent Examiner	Joanna Pittman Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL	

Trustees' annual report

For the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance, and management

The British and Irish Legal Information Institute ('BAILII' or 'the Institute') is a company limited by guarantee, registered in the UK under the Companies Act 2006 and is a registered charity in England and Wales.

The Institute was incorporated as a limited company on 27 December 2000 and is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association. The company number is 04131252. The charitable company is registered with the Charity Commission, number 1084803.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity this year or the preceding year.

The power to appoint and discharge trustees is noted in the Institute's Memorandum and Articles of Association. Each member of the Institute has guaranteed to subscribe £1 in the event of the company being wound-up.

Trustees are appointed following a skills audit of the existing trustees. An open call for expressions of interest in becoming a trustee is published and, after shortlisting, interviews are held. Professor Maria Cahill was appointed to the board in June 2022, and Jules Winterton was co-opted to the board in March 2023. Guy Beringer KC (Hon) was appointed as Chair after the previous Chair stepped down in June 2022. The Institute tries to achieve a balance of interests between academics, the judiciary, practising lawyers, people with IT experience and a range of other skills, as well as trustees who live or work mainly in Scotland and the Republic of Ireland. A tailored induction and training programme is put in place depending on the needs and experience of the trustee.

Objects of the charity

(1) to promote the sound administration and development of the law by:

(a) the provision of one or more searchable and regularly updated internet sites that maintain accurately recorded case law, primary and secondary legislation, and treaties from or affecting the jurisdictions of the United Kingdom and the Republic of Ireland as well as associated jurisdictions together with commentary analysis or links to similar sources in other jurisdictions; and

Trustees' annual report

For the year ended 31 December 2022

(b) the provision of free or inexpensive public access to legal texts and commentaries of all kinds as the trustees shall from time to time determine, and

(2) the advancement of legal education by promoting and encouraging research in the field of legal information systems and dissemination of the useful results thereof.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives for the year and in planning future activities.

Purposes and aims

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives, and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Review of activities and performance

Since its formation as a charity in December 2000, after a successful campaign to 'Free the Law', BAILII has provided free and reliable legal information resources for private individuals, organisations serving civil society, those in legal education and training, and those involved in and serving the legal system. The service is low cost, good quality, easy to use, free at point of use, and does not use cookies or require registration or login.

BAILII's aims remain:

- a) the provision of a searchable, regularly updated internet site; and
- b) the provision of a free, public-access site containing legal materials, including judgments, decisions, legislation, legal texts, and commentaries (e.g., reports of various law reform bodies).

BAILII's user population is made up of the general public, those using our materials for academic purposes, and those involved in the practice of the law (including the judiciary). 92% of respondents to an independent survey of BAILII users in 2018 said that BAILII is very important in enabling free access to law. Feedback on the BAILII service is positive. According to the survey, 95% of respondents rated BAILII's service as excellent or good. Several changes to the administration of justice have increased the number of unrepresented litigants, and there has been a corresponding increase in the number of people dependant on BAILII's free provision of judgments, either accessing them directly or through legal advice agencies.

Trustees' annual report

For the year ended 31 December 2022

In 2022 the Board of Trustees met regularly to plan and oversee the Institute's activities. A new Board Chair, Guy Beringer KC (Hon), was appointed after the June 2022 resignation of Professor Sir Ross Cranston, who had served in the role since 2017. In November 2022, Laurence Rabinowitz KC stepped down from the Board, having served as a Trustee since 2013. His vacant position was filled in March 2023 by Jules Winterton, who was co-opted to the board after stepping down as BAILII's Chief Executive Officer in December 2022. The BAILII Advisory Council, which advises the Board of Trustees and is drawn from stakeholders (e.g., users, donors, and those in the legal and legal information professions), met via Zoom on 5 May 2022.

BAILII accomplishes its work thanks to a small, dedicated, flexible staff, who deliver excellent results with very limited resources. Over the course of the year, the staff structure was altered and downsized. In Spring 2022, the Project Officer role was reduced from 0.6fte to 0.2fte. In November 2022, changes were enacted as part of a strategy to replace the long-time Executive Director, Joe Ury. Ury transitioned from a 1.0fte role to a 0.6fte Executive Officer position, retaining his extensive knowledge and expertise. At the same time, Ann M. Hale moved into a downsized 0.8fte Executive Director position. At the end of December 2022, Jules Winterton retired and stepped down as BAILII's contract Chief Executive Officer, and the duties of the CEO role were taken on by the Executive Director. The decreased staff costs, which will be realised in 2023, will put BAILII in a better position to weather economic challenges, changes in the publication and dissemination of judgments, and competition in the free-legal-resources marketplace.

BAILII continues to provide online access to the most comprehensive set of British and Irish primary legal materials available for free and in one place on the internet. It is heavily used within those jurisdictions as well as internationally. BAILII contains 122 databases covering 10 jurisdictions, overall comprising 199+ gigabytes containing 600,000+ searchable documents (455,000+ judgments and 150,000+ legislative items). In 2022, BAILII added approximately 83 judgments to its databases each business day. BAILII also publishes secondary legal materials, such as law journals and a newly added database of UK judicial speeches, which includes BAILII's annual Sir Henry Brooke Lectures as well as speeches published on judiciary.uk. An archive of news items was recently created to help retain organisational history. BAILII's 'NEW judgment' feed and news posts on social media – Twitter (@BAILII), Instagram (@bailii_law), LinkedIn (BAILII [British and Irish Legal Information Institute]), and a newly added account on Mastodon (@BAILII@legal.social) – help followers stay up to date on the latest decisions.

BAILII is also part of the worldwide network of 'free access to law' partners (Legal Information Institutes [LIIs]) and contributes to collaborative resources (e.g., CommonLII <http://www.commonlii.org> and LawCite <http://www.lawcite.org>). In late 2022, BAILII met with representatives from the Australasian Legal Information Institute (AustLII) to discuss ways to collaborate and make materials published on other LIIs more visible and accessible on BAILII.

In April 2022, The National Archives (TNA) launched the new regime for publisher access to England & Wales judgments and some UK tribunal decisions. Throughout 2022, BAILII assisted TNA with creating and populating its Find Case Law service, and quarterly meetings with TNA continue. In addition, we developed new tools and workflows after being granted a transactional

Trustees' annual report

For the year ended 31 December 2022

license, which means BAILII publishes everything available on TNA's site as well as our more extensive collection of historical judgments and materials from other jurisdictions.

Users continue to access BAILII in significant numbers. While downloads peaked during the pandemic in 2020 (at 5,399,911), all other indicators continue to increase year-upon-year. In 2022, there were 108,097,042 page views of the BAILII website (compared to 87,815,198 in 2021 and 79,006,610 in 2020), and there were 3,917,859 downloads (compared to 3,331,388 in 2021 and 5,399,911 in 2020).

After the death of Her Majesty Queen Elizabeth, the transition from Queen's Bench to King's Bench included programming to assist users in the future if they do not know whether a citation is QB or KB. The scope of BAILII's databases was expanded in 2022 with the addition of judgments from the Dubai International Financial Court. BAILII also entered into discussions with representatives of the Cayman Islands to explore adding a database of their judgments to the site. In addition, the Institute is considering how best to respond to queries about the publication of lower court decisions.

BAILII also continues to support legal education. It is by far the most popular free legal website among law schools in the UK according to surveys by the Institute of Advanced Legal Studies, University of London. In 2022, several of the BAILII OpenLaw lists of leading cases for topics covered by undergraduate law curricula were redesigned and updated with the assistance of Sandy Dutczak, the IALS Digital Projects and Publications Manager, and six contributors: Company Law (Lee Roach), Constitutional Law (Conor Crummey), Criminal Law (Dr Tracey Elliott), Employment Law (Philip Engelman), Family Law (Dr Sarah Trotter), and Tort (Rachael Mulheron).

BAILII also engaged in a number of other outreach activities and presentations. The Institute maintained regular contact with the Incorporated Council of Law Reporting for England and Wales as well as other publishers to share knowledge and ensure publishers' needs are being met by the new TNA service. In July 2022, Jules Winterton gave a presentation at the annual British and Irish Association of Law Librarians (BIALL) conference, which was expanded into an article in *Legal Information Management* titled 'BAILII – Judgment Day and Beyond' (vol. 22, no. 2, pp. 73–80, doi:10.1017/S1472669622000147). BAILII also met with the General Council of the Bar of England and Wales, the officers of academic law associations (Society of Legal Scholars [SLS], Committee of Heads of University Law Schools [CHULS], Association of Law Teachers, and the Socio-Legal Studies Association), and representatives of the Access to Justice Foundation and the Legal Action Group.

Financial review and reserves policy

The activities of the Institute produced a deficit of £28,023 on unrestricted funds compared to a deficit of £45,405 in the prior year. The charity's policy on the level of reserves is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to nine months rather than one year's budgeted total future expenditure, or approximately £144,000. The

Trustees' annual report

For the year ended 31 December 2022

balance of unrestricted funds at the year-end is £151,324 (2021: £179,347), with £36,065 (2021: £36,065) designated for the purpose of redundancy payments.

As a small charity not involved in any commercial enterprises, our only business is providing a free service to anyone who wishes to view the data we publish via the internet. We rely mainly on donations. An agreement with the University of London has enabled close collaboration with the Institute of Advanced Legal Studies, use of office space, specialist server accommodation, and network infrastructure.

Under the Memorandum and Articles of Association, the Institute has the power to make any investment which the Trustees see fit.

Related parties and relationships with other organisations

The charity is housed within the Institute of Advanced Legal Studies, University of London. The charity also has links with the University College Cork and cooperates with a similar organisation in Australia, the Australasian Legal Information Institute (AustLII).

Statement of responsibilities of the trustees

The trustees (who are also directors of British and Irish Legal Information Institute for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Trustees' annual report

For the year ended 31 December 2022

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 12 (2021:12). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Joanna Pittman was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 22 June 2023 and signed on their behalf by

Guy Beringer KC (Hon)
Chairman

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

I report to the trustees on my examination of the accounts of British and Irish Legal Information Institute for the year ended 31 December 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the British and Irish Legal Information Institute you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

Name: Joanna Pittman FCA

Address: Sayer Vincent LLP, Invicta House, 108–114 Golden Lane, London, EC1Y 0TL

Date: 12 July 2023

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2022

	Note	2022 Total £	2021 Total £
Income from:			
Donations and legacies		126,669	137,161
Charitable activities		68,847	50,000
Investments		110	11
		<u>195,626</u>	<u>187,172</u>
Total income			
Expenditure on:			
Charitable activities:			
Website development and maintenance		223,649	232,577
		<u>223,649</u>	<u>232,577</u>
Total expenditure	2		
Net income for the year and net movement in funds	3	(28,023)	(45,405)
Reconciliation of funds			
Total funds brought forward		179,347	224,752
Total funds carried forward		<u>151,324</u>	<u>179,347</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All funds are unrestricted.

Balance sheet

Company no. 04131252

As at 31 December 2022

	Note	£	2022 £	2021 £
Fixed assets	7		–	–
Current assets				
Debtors	8	863		25,000
Cash at bank and in hand		<u>207,102</u>		<u>216,424</u>
		207,965		241,424
Liabilities				
Creditors: amounts falling due within one year	9	<u>56,641</u>		<u>62,077</u>
Net current assets			<u>151,324</u>	<u>179,347</u>
Net assets			<u>151,324</u>	<u>179,347</u>
The funds of the charity	10			
Unrestricted income funds				
General funds			115,259	143,282
Designated funds			<u>36,065</u>	<u>36,065</u>
Total charity funds			<u>151,324</u>	<u>179,347</u>

The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Board on 22 June 2023 and signed on their behalf by

Guy Beringer KC (Hon)
Chairman

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash flows is not required.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

b) Public benefit entity

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

c) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern due to the level of reserves and confirmed funding to June 2024.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit 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.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computers and other office equipment 2 to 3 years

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

1 Accounting policies (continued)

k) 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.

l) Defined contribution pension scheme

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund held by the University of London. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

m) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Statutory information

BAILII is a charitable company limited by guarantee and is incorporated in the UK. The registered office address is 17 Russell Square, London, WC1B 5DR.

2 Total resources expended

	2022 Total	2021 Total
	£	£
Staff costs (Note 4)	164,479	157,364
Consultancy	45,000	52,035
Office expenses	9,148	19,193
Bank Charges	102	85
Governance costs:		
Accountancy and Independent examination	<u>4,920</u>	<u>3,900</u>
Total resources expended	<u>223,649</u>	<u>232,577</u>

All expenditure was unrestricted and related to website development and maintenance.

3 Net income for the year

This is stated after charging / crediting:

	2022	2021
	£	£
Bank charges	102	85
Independent examiner's remuneration (net of VAT)	4,100	3,250
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	<u>Nil</u>	<u>Nil</u>

No trustees incurred expenses in 2022 (2021: none).

Notes to the financial statements

For the year ended 31 December 2022

4 Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	130,248	119,735
Social security costs	14,454	12,360
Pension contributions	19,777	25,269
	<u>164,479</u>	<u>157,364</u>

No employee earned more than £60,000 during the year (2021: 0).

The total employee benefits including employers' national insurance and pension contributions of the key management personnel were £58,418 (2021: £70,550).

The average monthly number of employees (and full-time equivalent) during the year was as follows:

	Staff numbers		Full time equivalent	
	2022 No.	2021 No.	2022 No.	2021 No.
Website development and maintenance	2.0	2.0	1.9	2.0
Administration	1.0	1.0	0.6	0.5
	<u>3.0</u>	<u>3.0</u>	<u>2.5</u>	<u>2.5</u>

5 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2022

7 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2022 and 31 December 2022	34,541	34,541
Depreciation		
At 1 January 2022 and 31 December 2022	34,541	34,541
Net book value		
At 31 December 2022 and at 31 December 2021	-	-

8 Debtors

	2022 £	2021 £
Accrued income	-	25,000
Prepayments	863	-
	863	25,000

9 Creditors: amounts due within one year

	2022 £	2021 £
Trade creditors	41,458	58,177
Accruals	15,183	3,900
	56,641	62,077

Notes to the financial statements

For the year ended 31 December 2022

10a) Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	36,065	–	–	–	36,065
<i>General funds:</i>	143,282	195,626	223,649	–	115,259
Total unrestricted funds	179,347	195,626	223,649	–	151,324
Total funds	179,347	195,626	223,649	–	151,324

10b) Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	36,065	–	–	–	36,065
<i>General funds:</i>	188,687	187,172	232,577	–	143,282
Total unrestricted funds	224,752	187,172	232,577	–	179,347
Total funds	224,752	187,172	232,577	–	179,347

Purposes of designated funds

Designated funds are earmarked for the purpose of redundancy payments.

Accounts

Company number: 04131252
Charity number: 1084803

British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2021



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British and Irish Legal Information Institute

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British and Irish Legal Information Institute

Reference and administrative information

For the year ended 31 December 2021

Company number	04131252 – registered in the United Kingdom	
Charity number	1084803 – registered in England and Wales	
Registered office	10 Queen Street Place LONDON EC4R 1BE	
Operational address	Charles Clore House 17 Russell Square LONDON WC1B 5DR	
Trustees	Sir Ross Cranston, Chair E Allbon G Beringer QC (Hon) Professor P Chung A Coomber Hon Mr Justice D Barniville (appointed June 2021) J Harrison Dame Maura McGowan Dr N Ni Loideain Dr P O'Callaghan (resigned June 2021) L Rabinowitz QC R Wood Professor C Stychin (appointed June 2021)	
Key management personnel	Jules Winterton Joe Ury	Chief Executive Officer Executive Director
Company secretary	BWB Secretarial Limited	
Bankers	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ	
Independent Examiner	Joanna Pittman Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House, 108–114 Golden Lane LONDON, EC1Y 0TL	

The trustees present their report and the financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity this year or the preceding year.

The power to appoint and discharge trustees is noted in the Institute's Memorandum and Articles of Association. Each member of the Institute has guaranteed to subscribe £1 in the event of the company being wound-up.

Trustees are appointed following a skills audit of the existing Trustees. An open call for expressions of interest in becoming a Trustee is published and, after shortlisting, interviews are held. Two new trustees were appointed during 2021: Professor Carl Stychin, Director of the Institute of Advanced Legal Studies and the Hon Mr Justice David Barniville, Court of Appeal Judge (Ireland). The Institute tries to achieve a balance of interests between academics, the judiciary, practising lawyers, people with IT experience and a range of other skills, as well as Trustees who live or work mainly in Scotland and the Republic of Ireland. A tailored induction and training programme is put in place depending on the needs and experience of the Trustee.

Objects of the charity

(1) to promote the sound administration and development of the law by:—

(a) the provision of one or more searchable and regularly-updated internet sites on which accurately recorded case law, primary and secondary legislation and treaties from or affecting the jurisdictions of the United Kingdom and the Republic of Ireland and associated jurisdictions are maintained together with commentary analysis and the maintenance of links to similar sources in other jurisdictions; and

(b) such other means of providing free or inexpensive public access to legal texts and commentaries of all kinds as the trustees shall from time to time determine, and

(2) to advance legal education by promoting and encouraging research in the field of legal information systems and dissemination of the useful results thereof.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives for the year and in planning future activities.

Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Review of activities and performance

During the continuing Covid-19 pandemic the BAILII team worked from their homes and continued to upload current judgments and older materials as they were received. BAILII is immensely grateful to all the donors who have supported it over the years and continue to make its work possible. The Trustees would also like to thank the members of the Advisory Council and all those who have helped BAILII.

Since its formation as a charity in December 2000 after a successful campaign to 'Free the Law', BAILII has continued to provide reliable information resources for private individuals, organisations serving civil society, those in legal education and training, and those involved in and serving the legal system. The service is low cost, good quality, easy to use, free at point of use and does not use cookies or require registration or login.

Dr Patrick O'Callaghan stepped down from the Board of Trustees in June 2021 after 6 years of valuable service. He served as the trustee from the Republic of Ireland and, as Co-Director of the Irish Legal Information Institute (IRLII), he liaised closely between IRLII and BAILII. Professor Carl Stychin, Director of the Institute of Advanced Legal Studies, co-opted to the Board in November 2020, and the Hon Mr Justice David Barniville, Court of Appeal Judge (Ireland), were confirmed as Trustees at the June AGM. Professor Maria Cahill, Co-Director of IRLII was co-opted to the Board and appointed to the Advisory Council.

Trustees' annual report

For the year ended 31 December 2021

The BAILII Advisory Council, advising the Board of Trustees, drawn from stakeholders including users, donors, and those in the legal and legal information professions, meets twice a year but because of the pandemic met only once in 2021, on the 20th July.

The charity's main activities and its diverse communities of users are described below. All its charitable activities focus on providing a free access website and further BAILII's charitable purposes for the public benefit.

BAILII continues to be one of the main sources for legal materials from England and Wales, Scotland, Northern Ireland and Ireland, heavily used within those jurisdictions and also internationally. BAILII contains 122 databases covering 10 jurisdictions, overall comprising 194+ gigabytes of legal materials and 600,000 searchable documents materials with links to extend searches to the worldwide network of free access to law partners to which it belongs and contributes (<http://www.commonlii.org/>, <http://www.lawcite.org/>).

BAILII publishes all the substantive judgments of the Civil Division of the Court of Appeal and the High Court as soon as they are handed down in Court, or (if delivered orally) made available in an approved transcript. It also publishes a substantial number of judgments from the Criminal Division of the Court of Appeal, Scottish and Irish judgments and the decisions of many Tribunals. The scope of BAILII was increased during the year with the addition of Judgments from the Qatar International Court and the Abu Dhabi Global Market courts which apply English common law and negotiations were opened with the Dubai International Financial Court to include its judgments. BAILII continues to add to its significant retrospective content when the opportunity arises

BAILII's aims remain:

- a) the provision of a searchable and regularly-updated internet site and,
- b) the provision of a free public access site containing legal materials including judgments, decisions, legislation, legal texts and commentaries including reports of various law reform bodies.

BAILII continues to achieve these aims by maintaining and developing a website which is available to all as a subscription-free source of legal materials; 25,035 judgments and various other legal materials were added in 2021 (22,744 in 2020).

Overall use of BAILII continues to increase and there was no significant drop-off in use during the pandemic with some measures indicating considerable increases at times. There were 87,815,198 page-views of the BAILII website in 2021 (compared to 79,006,610 in 2020), and there were 3,331,388 downloads, returning to a more normal level after a dramatic spike of 5,399,911 in 2020 during the extended period of home working. Recent weekly usage measured by page requests is 2,670,235.

BAILII's user population is made up of the general public, those using our materials for academic purposes and those involved in the practice of the law (including the judiciary). 92% of respondents to an independent survey of BAILII users in 2018 said that BAILII is very important in

enabling free access to law. Feedback on the BAILII service is positive. According to the survey, 95% of respondents rated BAILII's service as excellent or good. Several changes to the administration of justice have increased the number of unrepresented litigants, and there has been a corresponding increase in the numbers of people dependant on BAILII's free provision of judgments through directly accessing them or through the assistance of legal advice agencies.

In April 2021 the MoJ informed BAILII that an official archive of the judgments of courts and tribunals of England & Wales would be created at The National Archives (TNA), using the same selection of judgments currently sent to BAILII and other publishers. These judgments will generally also be available on a TNA website if considered suitable for publication. BAILII was asked to keep this planned development confidential until a formal announcement in June 2021 and BAILII suspended fundraising until it could inform its stakeholders. Considerable time of BAILII staff and trustees was taken up during the year in correspondence and meetings with government since this development, while at the same time our few hard-pressed staff continued to maintain and update BAILII's service to the public. An additional Board meeting was held in April 2021 which decided that BAILII will continue to provide its valued independent service to its users, no content will be removed, and its databases will continue to be updated. The functionality and usability of the proposed TNA service could not be known in advance. BAILII did note that the proposed TNA service would not cover judgements from Scotland, Northern Ireland or the Republic of Ireland or other jurisdictions available on BAILII and would not have BAILII's international links, potential for third-party content, or customised services such as the OpenLaw project. BAILII has assisted TNA both with know-how and briefings and also by giving copies of over 45,000 court judgments and tribunal decisions received from judges over the past 20 years to form the core of the new archive. It is understood that from mid-April 2022 the route by which BAILII receives new judgments will be via TNA rather than directly from judges. A licence was granted to BAILII by TNA in mid-April 2022 to enable it to continue to publish judgments.

BAILII continues to support legal education and is by far the most popular free legal website among law schools in the UK according to surveys by the Institute of Advanced Legal Studies, University of London. Updating of the lists of leading cases for topics covered by undergraduate law curricula created by BAILII's OpenLaw project has begun, assisted by Sandy Dutczak, Digital Projects and Publications Manager at the IALS. The Torts list was rewritten with the addition of brief annotations by Professor Rachael Mulheron, member of the BAILII Advisory Council, who also recruited academic specialists who are working to update several other lists.

The Courts in a post-Covid world, the Eighth BAILII Sir Henry Brooke Lecture, hosted by Clifford Chance LLP, was given on 1 December 2021 by a panel of senior members of the judiciary of the UK and Ireland: Sir Geoffrey Vos MR, Master of the Rolls of England & Wales; Lord Carloway, Lord President of the Court of Session, Scotland; Dame Siobhan Keegan DBE, Lady Chief Justice of Northern Ireland; and The Hon. Mr Justice Frank Clarke, former Chief Justice of Ireland. A video of the event is available from the BAILII website.

The research project on AI and the law conducted by a team led by Professor John Armour finished its work with a report and a series of conference sessions in September 2021. BAILII had

concluded a data sharing agreement with the University, after receiving approval from the judiciary, to facilitate the research.

BAILII continued to exploit social media through the use of Twitter to send alerts of new judgments and news items. BAILII continued to engage with the Incorporated Council of Law Reporting for England and Wales and with other publishers, attending meetings of the publisher group convened by Sophie Walker, under the auspices of Just Access. The group drafted a metadata scheme which would facilitate the publication of judgments and recommended its adoption by the MoJ / HMCTS. An article, 'BAILII- the Next Ten Years', appeared in *Counsel, Magazine of the Bar of England and Wales* (October 2021), and was reproduced in *Writ, Magazine of the Law Society of England & Wales* (Winter 2021, 12-13).

Financial review and reserves policy

The activities of the Institute produced a deficit of £45,405 on unrestricted funds compared to a surplus of £17,474 in the prior year. The charity reviewed its policy on the level of reserves required. It adopted a policy to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to nine months rather than one year's budgeted total future expenditure, or approximately £169,000. The balance of unrestricted funds at the year-end is £179,347 (2020: £224,752), with £36,065 (2020: £36,065) designated for the purpose of redundancy payments.

As a small charity not involved in any commercial enterprises our only business is providing a free service to anyone who wishes to view the data we publish via the internet. We rely mainly on donations. The agreement with the University of London has enabled close collaboration with the Institute of Advanced Legal Studies, use of office, specialist server accommodation and network infrastructure. However, the agreement was altered, following restructuring at the University, to bring fundraising directly within the BAILII structure with the engagement in January 2021 of a specialist fundraising consultant.

The contract with the Ministry of Justice to continue a public service for online access to judgments of the courts and tribunals of England & Wales was extended by a year to 15 April 2022 providing a contribution of £50,000 p.a. to BAILII's costs. During late 2021 a financial facility was agreed with the Legal Education Foundation to underwrite BAILII's income over two years to be drawn down in early 2022 and early 2023. A sum of £52,180 was granted in April 2022 and a similar sum is estimated for 2023. During 2022 a restructuring is planned which will reduce ongoing-staff-costs, taking advantage of a projected simplification of routines as data will be pre-processed by TNA.

Under the Memorandum and Articles of Association, the Institute has the power to make any investment which the Trustees see fit.

Related parties and relationships with other organisations

The charity is housed within the Institute of Advanced Legal Studies, University of London. The charity also has links with the University College Cork and co-operates with a similar organisation in Australia, the Australasian Legal Information Institute.

Statement of responsibilities of the trustees

The trustees (who are also directors of British and Irish Legal Information Institute for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

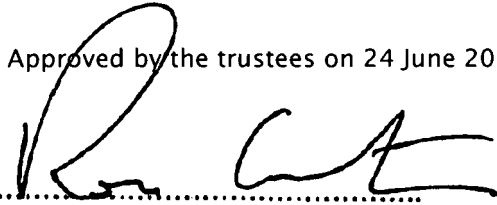
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 12 (2020:12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Joanna Pittman was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 24 June 2022 and signed on their behalf by

A handwritten signature in black ink, appearing to be 'R Cranston', written over a dotted line.

Sir Ross Cranston
Chairman

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

I report to the trustees on my examination of the accounts of British and Irish Legal Information Institute for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the British and Irish Legal Information Institute you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

Signed:

Name: Joanna Pittman FCA

Address: Sayer Vincent LLP; Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 12 July 2022

British and Irish Legal Information Institute

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2021

	Note	2021 Total £	2020 Total £
Income from:			
Donations and legacies		137,161	189,346
Charitable activities		50,000	50,000
Investments		11	67
		<u>187,172</u>	<u>239,413</u>
Total income		<u>187,172</u>	<u>239,413</u>
Expenditure on:			
Charitable activities:			
Website development and maintenance		232,577	221,939
		<u>232,577</u>	<u>221,939</u>
Total expenditure	2	<u>232,577</u>	<u>221,939</u>
Net income for the year and net movement in funds	3	(45,405)	17,474
Reconciliation of funds			
Total funds brought forward		<u>224,752</u>	<u>207,278</u>
Total funds carried forward		<u>179,347</u>	<u>224,752</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All funds are unrestricted.

Balance sheet

Company no. 04131252

As at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets	7		-	-
Current assets				
Debtors	8	25,000		12,500
Cash at bank and in hand		<u>216,424</u>		<u>273,212</u>
		241,424		285,712
Liabilities				
Creditors: amounts falling due within one year	9	<u>62,077</u>		<u>60,960</u>
Net current assets			<u>179,347</u>	<u>224,752</u>
Net assets			<u>179,347</u>	<u>224,752</u>
 The funds of the charity	10			
Unrestricted income funds				
General funds			143,282	188,687
Designated funds			<u>36,065</u>	<u>36,065</u>
Total charity funds			<u>179,347</u>	<u>224,752</u>

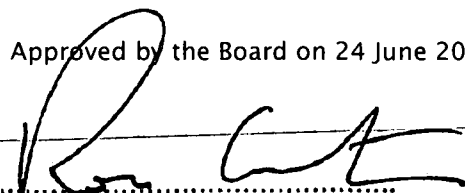
The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Board on 24 June 2022 and signed on their behalf by



Sir Ross Cranston
Chairman

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash flows is not required.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

b) Public benefit entity

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

c) Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. In particular the Trustees have considered the impact of a new government publication service of judgments from the courts of England & Wales on the charity's operations. The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern due to the level of reserves and confirmed funding to 2023.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

k) 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.

l) Defined contribution pension scheme

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund held by the University of London. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

m) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Statutory information

BAILII is a charitable company limited by guarantee and is incorporated in the UK. The registered office address is 17 Russell Square, London, WC1B 5DR.

Notes to the financial statements

For the year ended 31 December 2021

2 Total resources expended

	2021 Total	2020 Total
	£	£
Staff costs (Note 4)	157,364	174,530
Office expenses	71,228	43,630
Bank Charges	85	59
Governance costs:		
Accountancy and Independent examination	3,900	3,720
Total resources expended	232,577	221,939

All expenditure was unrestricted and related to website development and maintenance.

3 Net income for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Bank charges	85	59
Independent examiner's remuneration (net of VAT)	3,250	3,100
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil

No trustees incurred expenses in 2021 (2020: none).

Notes to the financial statements

For the year ended 31 December 2021

4 Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	119,735	129,749
Redundancy costs	–	5,145
Social security costs	12,360	13,451
Pension contributions	<u>25,269</u>	<u>26,185</u>
	<u>157,364</u>	<u>174,530</u>

The redundancy costs invoiced by the University of London in 2020 were reduced following discussions during 2021 to £1,434.33.

No employee earned more than £60,000 during the year (2020: 0).

The total employee benefits including employers' national insurance and pension contributions of the key management personnel were £70,550 (2020: £70,089).

The average monthly number of employees (and full-time equivalent) during the year was as follows:

	Staff numbers		Full time equivalent	
	2021 No.	2020 No.	2021 No.	2020 No.
Website development and maintenance	2.0	2.0	2.0	2.0
Administration	<u>1.0</u>	<u>2.0</u>	<u>0.5</u>	<u>0.7</u>
	<u>3.0</u>	<u>4.0</u>	<u>2.5</u>	<u>2.7</u>

5 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2021

7 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2021 and 31 December 2021	34,541	34,541
Depreciation		
At 1 January 2021 and 31 December 2021	34,541	34,541
Net book value		
At 31 December 2021 and at 31 December 2020	-	-

8 Debtors

	2021 £	2020 £
Accrued income	25,000	12,500
	<u>25,000</u>	<u>12,500</u>

9 Creditors: amounts due within one year

	2021 £	2020 £
Trade creditors	58,177	57,240
Accruals	3,900	3,720
	<u>62,077</u>	<u>60,960</u>

10a Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	-	-	-	36,065
	36,065	-	-	-	36,065
<i>General funds:</i>	188,687	187,172	232,577	-	143,282
Total unrestricted funds	224,752	187,172	232,577	-	179,347
Total funds	224,752	187,172	232,577	-	179,347

10b Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	-	-	-	36,065
	36,065	-	-	-	36,065
<i>General funds:</i>	171,213	239,413	221,939	-	188,687
Total unrestricted funds	207,278	239,413	221,939	-	224,752
Total funds	207,278	239,413	221,939	-	224,752

Purposes of designated funds

Designated funds are earmarked for the purpose of redundancy payments.

Accounts

Company number: 04131252

Charity number: 1084803

British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2020

Contents

For the year ended 31 December 2020

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British and Irish Legal Information Institute

Reference and administrative information

For the year ended 31 December 2020

Company number	04131252 – registered in the United Kingdom	
Charity number	1084803 – registered in England and Wales	
Registered office	10 Queen Street Place LONDON EC4R 1BE	
Operational address	Charles Clore House 17 Russell Square LONDON WC1B 5DR	
Trustees	Sir Ross Cranston, Chair E Allbon D Ashiagbor (resigned February 2020) G Beringer QC (Hon) P Chung A Coomber J Harrison Dame Maura McGowan Dr N Ni Loideain Dr P O’Callaghan L Rabinowitz QC R Wood C Stychin (co-opted November 2020)	
Key management personnel	Jules Winterton Joe Ury	Chief Executive Officer Executive Director
Company secretary	BWB Secretarial Limited	
Bankers	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ	
Independent Examiner	Joanna Pittman Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House, 108–114 Golden Lane LONDON, EC1Y 0TL	

Trustees' annual report

For the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

The British and Irish Legal Information Institute ('BAILII' or 'the Institute') is a company limited by guarantee, registered in the UK under the Companies Act 2006 and is a registered charity in England and Wales.

The Institute was incorporated as a limited company on 27 December 2000 and is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association. The company number is 04131252. The charitable company is registered with the Charity Commission, number 1084803.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity this year or the preceding year.

The power to appoint and discharge trustees is noted in the Institute's Memorandum and Articles of Association. Each member of the Institute has guaranteed to subscribe £1 in the event of the company being wound-up.

Trustees are appointed following a skills audit of the existing Trustees. An open call for expressions of interest in becoming a Trustee is published and, after shortlisting, interviews are held. The one Trustee appointed in 2020 was recruited under this procedure. The Institute tries to achieve a balance of interests between academics, the judiciary, practising lawyers, people with IT experience and a range of other skills, as well as Trustees who live or work mainly in Scotland and the Republic of Ireland. A tailored induction and training programme is put in place depending on the needs and experience of the Trustee. Governance has been strengthened by the recruitment to the Board of Trustees of new members as indicated above, following the appointment of a new Chair in late 2017.

Objects of the charity

(1) to promote the sound administration and development of the law by:—

(a) the provision of one or more searchable and regularly-updated internet sites on which accurately recorded case law, primary and secondary legislation and treaties from or affecting the jurisdictions of the United Kingdom and the Republic of Ireland and associated jurisdictions are

Trustees' annual report

For the year ended 31 December 2020

maintained together with commentary analysis and the maintenance of links to similar sources in other jurisdictions; and

(b) such other means of providing free or inexpensive public access to legal texts and commentaries of all kinds as the trustees shall from time to time determine, and

(2) to advance legal education by promoting and encouraging research in the field of legal information systems and dissemination of the useful results thereof.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives for the year and in planning future activities.

Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Review of activities and performance

During the Covid-19 pandemic the BAILII team worked from their homes and continued to upload current judgments and older materials as they were received. BAILII is immensely grateful to all the donors who have supported it over the years and continue to make its work possible. The Trustees would also like to thank the members of the Advisory Council and all those who have helped BAILII, including special thanks to Michael Bowsher QC for his recent assistance.

BAILII celebrated its 20th anniversary in 2020 and a timeline detailing its development and achievements is available on its website. Since its formation as a charity in December 2000 after a successful campaign to 'Free the Law', BAILII has continued to provide reliable information resources for private individuals, organisations serving civil society, those in legal education and training, and those involved in and serving the legal system. The service is low cost, good quality, easy to use, free at point of use and does not use cookies or require registration or login. The figures show that BAILII also provides free access around the world to UK and Irish law.

The charity's main activities and whom these assist are described below. All its charitable

Trustees' annual report

For the year ended 31 December 2020

activities focus on providing a free access website and further BAILII's charitable purposes for the public benefit.

BAILII continues to be one of the main sources for legal materials from England and Wales, Scotland, Northern Ireland and Ireland, heavily used within those jurisdictions and also internationally. It publishes all the substantive judgments of the Civil Division of the Court of Appeal and the High Court as soon as they are handed down in Court, or (if delivered orally) made available in an approved transcript. It also publishes a substantial number of judgments from the Criminal Division of the Court of Appeal, Scottish and Irish judgments and the decisions of many Tribunals. The scope of BAILII widened during the year with the addition of decisions from the Parole Board reconsideration mechanism. Discussions were opened with several overseas courts applying English common law. BAILII continues to add to its significant retrospective content when the opportunity arises

BAILII's aims remain:

- a) the provision of a searchable and regularly-updated internet site and,
- b) the provision of a free public access site containing legal materials including judgments, decisions, legal texts and commentaries including reports of various law reform bodies.

BAILII continues to achieve these aims by maintaining and developing a website which is available to all as a subscription-free source of legal materials; 22,744 judgments and various other legal materials were added in 2020.

BAILII's user population is made up of the general public, those using our materials for academic purposes and those involved in the practice of the law (including the judiciary). 92% of respondents to an independent survey of BAILII users in 2018 said that BAILII is very important in enabling free access to law. Feedback on the BAILII service is positive. According to the survey, 95% of respondents rated BAILII's service as excellent or good. Several changes to the administration of justice have increased the number of unrepresented litigants, and there has been a corresponding increase in the numbers of people dependant on BAILII's free provision of judgments through directly accessing them or through the assistance of legal advice agencies.

Overall use of BAILII continues to increase and there was no significant drop-off in use during the pandemic with some measures indicating considerable increases at times. There were 79,006,610 page views of the BAILII website in 2020 (compared to 76,093,490 in 2019), downloads increased from 3,720,142 to 5,399,911.

BAILII continues to be by far the most popular free legal website in the UK according to surveys of law school libraries in the UK by the Institute of Advanced Legal Studies, University of London. In late 2020 a project was begun to revise and update the lists of leading cases for topics covered by undergraduate law curricula originally created by BAILII's OpenLaw project funded in 2006 by JISC, then the Joint Information Systems Committee of the Higher Education Funding Council for England.

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In 2020 a redesigned home page for BAILII was made available in beta form in parallel with the classic home page. Both will remain available and feedback assessed.

The latest in the BAILII series of Sir Henry Brooke Lectures was a live streamed online event kindly hosted by Clifford Chance on 25th November 2020. The lecture was entitled the Future of Courts and was given by Professor Richard Susskind OBE. Over 760 people registered for the event and about 300 attended on the night. A video of the lecture is available from the BAILII website.

Professor Diamond Ashiagbor resigned as Trustee with effect from 2nd February 2020 to meet other commitments; the Board thanked her warmly for her support and service to BAILII. Emily Allbon and Joel Harrison, co-opted to the Board in November 2019, were confirmed as Trustees at the June 2020 AGM and Professor Carl Stychin, Director of the Institute of Advanced Legal Studies, was co-opted to the Board in November 2020.

The BAILII Advisory Council, advising the Board of Trustees, drawn from stakeholders including users, donors, and those in the legal and legal information professions, meets twice a year but because of the pandemic met only once in 2020, on the 29th October.

BAILII maintained close contact with the judiciary, the Ministry of Justice and Her Majesty's Courts and Tribunals Services (HMCTS) during the year. Its contract with the Ministry of Justice to provide free public access to judgments was extended until April 2022.

In December 2020, after consultation with the judiciary, a ground breaking agreement was reached to supply data to a research team at Oxford University who are undertaking a government funded project on the implications of artificial intelligence for English Law. The findings will guide BAILII in developing a policy on data sharing for large-scale data analysis which aligns with emerging public policy.

Financial review and reserves policy

The activities of the Institute produced a surplus of £17,474 on unrestricted funds compared to a surplus of £66,900 in the prior year. It is the policy of the Institute to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to one year's budgeted total future expenditure or approximately £160,000. The balance of unrestricted funds at the year-end is £224,752 (2019: £207,278), with £36,081 (2019: £36,052) designated for the purpose of redundancy payments. The charity has increased reserves during the year and is reviewing the level of reserves required.

As a small charity not involved in any commercial enterprises our only business is providing a free service to anyone who wishes to view the data we publish via the internet. We rely mainly on donations. The agreement with the University of London has enabled collaboration with the Development Office of the University on fundraising, introducing a more professional and sustainable approach. This, together with the appointment of a nominated Trustee to the fundraising portfolio, is increasing philanthropic income.

Trustees' annual report

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The Legal Education Foundation continued their grant to the Institute of £90,000 over two years, which started in 2019. This funding is to future-proof BAILII and enable it to plan strategically for its funding, technology and stakeholder needs. A former Trustee was engaged from January 2019 on a consultancy basis to oversee the adoption of strategic and business plans and a part-time Executive Officer was appointed in October 2019.

Under the Memorandum and Articles of Association, the Institute has the power to make any investment which the Trustees see fit.

Related parties and relationships with other organisations

The charity is housed within the Institute of Advanced Legal Studies, University of London. The charity also has links with the University College Cork and co-operates with a similar organisation in Australia, the Australasian Legal Information Institute.

Statement of responsibilities of the trustees

The trustees (who are also directors of British and Irish Legal Information Institute for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

Trustees' annual report

For the year ended 31 December 2020

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 12 (2019:12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Joanna Pittman was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 25 June 2021 and signed on their behalf by

Sir Ross Cranston
Chairman

Independent examiner's report to the trustees of British and Irish Legal Information Institute

I report to the trustees on my examination of the accounts of British and Irish Legal Information Institute for the year ended 31 December 2020.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the British and Irish Legal Information Institute you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

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.

Signed:

Name: Joanna Pittman FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 9 August 2021

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2020

	Note	2020 Total £	2019 Total £
Income from:			
Donations and legacies		189,346	220,565
Charitable activities		50,000	50,000
Investments		67	73
Total income		239,413	270,638
Expenditure on:			
Charitable activities:			
Website development and maintenance		221,939	203,738
Total expenditure	2	221,939	203,738
Net income for the year and net movement in funds	3	17,474	66,900
Reconciliation of funds			
Total funds brought forward		207,278	140,378
Total funds carried forward		224,752	207,278

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All funds are unrestricted.

Balance sheet

Company no. 04131252

As at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets	7		–	–
Current assets				
Debtors	8	12,500		53,582
Cash at bank and in hand		<u>273,212</u>		<u>232,954</u>
		285,712		286,536
Liabilities				
Creditors: amounts falling due within one year	9	<u>60,960</u>		<u>79,258</u>
Net current assets			<u>224,752</u>	<u>207,278</u>
Net assets			<u>224,752</u>	<u>207,278</u>
The funds of the charity	10			
Unrestricted income funds				
General funds			188,687	171,213
Designated funds			<u>36,065</u>	<u>36,065</u>
Total charity funds			<u>224,752</u>	<u>207,278</u>

The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Board on 25 June 2021 and signed on their behalf by

Sir Ross Cranston
Chairman

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash flows is not required.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

b) Public benefit entity

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

c) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. In particular the trustees have considered the impact of the coronavirus pandemic on the charity's operations. The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern due to the level of reserves and confirmed funding to 2022.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit 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.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computers and other office equipment 2 to 3 years

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

1 Accounting policies (continued)

k) 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.

l) Defined contribution pension scheme

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund held by the University of London. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

m) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Statutory information

BAILII is a charitable company limited by guarantee and is incorporated in the UK. The registered office address is 17 Russell Square, London, WC1B 5DR.

Notes to the financial statements

For the year ended 31 December 2020

2 Total resources expended

	2020 Total	2019 Total
	£	£
Staff costs (Note 4)	174,530	150,182
Office expenses	43,630	49,850
Bank Charges	59	106
Governance costs:		
Accountancy and Independent examination	3,720	3,600
Total resources expended	221,939	203,738

All expenditure was unrestricted and related to website development and maintenance.

3 Net income for the year

This is stated after charging / crediting:

	2020	2019
	£	£
Bank charges	59	106
Independent examiner's remuneration (net of VAT)	3,100	3,000
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil

No trustees incurred expenses in 2020 (2019: none).

Notes to the financial statements

For the year ended 31 December 2020

4 Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	129,749	115,716
Redundancy costs	5,145	–
Social security costs	13,451	12,259
Pension contributions	<u>26,185</u>	<u>22,207</u>
	<u><u>174,530</u></u>	<u><u>150,182</u></u>

No employee earned more than £60,000 during the year (2019: 0).

The total employee benefits including employers' national insurance and pension contributions of the key management personnel were £70,089 (2019: £68,396).

The average monthly number of employees (and full-time equivalent) during the year was as follows:

	Staff numbers		Full time equivalent	
	2020 No.	2019 No.	2020 No.	2019 No.
Website development and maintenance	2.0	2.0	2.0	2.0
Administration	<u>2.0</u>	<u>1.3</u>	<u>0.7</u>	<u>0.4</u>
	<u><u>4.0</u></u>	<u><u>3.3</u></u>	<u><u>2.7</u></u>	<u><u>2.4</u></u>

5 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2020

7	Tangible fixed assets		
		Office equipment £	Total £
	Cost		
	At 1 January 2020 and 31 December 2020	34,541	34,541
	Depreciation		
	At 1 January 2020 and 31 December 2020	34,541	34,541
	Net book value		
	At 31 December 2020 and at 31 December 2019	–	–
8	Debtors		
		2020 £	2019 £
	Accrued income	12,500	53,582
		12,500	53,582
9	Creditors: amounts due within one year		
		2020 £	2019 £
	Trade creditors	57,240	75,658
	Accruals	3,720	3,600
		60,960	79,258

Notes to the financial statements

For the year ended 31 December 2020

10a) Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	–	–	–	36,065
	36,065	–	–	–	36,065
<i>General funds:</i>	171,213	239,413	221,939	–	188,687
Total unrestricted funds	207,278	239,413	221,939	–	224,752
Total funds	207,278	239,413	221,939	–	224,752

10b) Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	25,364	–	–	10,701	36,065
	25,364	–	–	10,701	36,065
<i>General funds:</i>	115,014	270,638	203,738	(10,701)	171,213
Total unrestricted funds	140,378	270,638	203,738	–	207,278
Total funds	140,378	270,638	203,738	–	207,278

Purposes of designated funds

Designated funds are earmarked for the purpose of redundancy payments.