

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

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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.

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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

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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.

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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	4,920	3,900
Total resources expended	223,649	232,577

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	Nil	Nil

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.