

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>131,980</u>	<u>151,324</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>131,980</u>	<u>151,324</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)

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.