

Company number: 04131252

Charity number: 1084803

# British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2024

Contents

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

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<b>Company number</b>	04131252 – registered in the United Kingdom	
<b>Charity number</b>	1084803 – registered in England and Wales	
<b>Registered office</b>	10 Queen Street Place LONDON EC4R 1BE	
<b>Operational address</b>	Charles Clore House 17 Russell Square LONDON WC1B 5DR	
<b>Trustees</b>	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)	
<b>Key management personnel</b>	Dr Ann M. Hale	Executive Director
<b>Company secretary</b>	BWB Secretarial Limited	
<b>Bankers</b>	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ	
<b>Independent Examiner</b>	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**

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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**

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(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**

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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**

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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

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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**

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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**

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

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 £
<b>Current assets</b>				
Debtors	7	6,488		6,943
Cash at bank and in hand		<u>148,615</u>		<u>183,560</u>
		155,103		190,503
<b>Liabilities</b>				
Creditors: amounts falling due within one year	8	<u>66,483</u>		<u>58,523</u>
<b>Net current assets</b>			<u>88,620</u>	<u>131,980</u>
<b>Net assets</b>			<u>88,620</u>	<u>131,980</u>
<b>The funds of the charity</b>	9			
Unrestricted income funds				
General funds			52,555	95,915
Designated funds			<u>36,065</u>	<u>36,065</u>
<b>Total charity funds</b>			<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
<b>Total resources expended</b>	<b>199,632</b>	<b>195,890</b>

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	<u>15,286</u>	<u>20,295</u>
	<u><b>150,397</b></u>	<u><b>156,046</b></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	<u>1.0</u>	<u>1.0</u>	<u>0.8</u>	<u>0.8</u>
	<u><b>3.0</b></u>	<u><b>3.0</b></u>	<u><b>2.4</b></u>	<u><b>2.4</b></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 £
<b>Unrestricted funds:</b>					
<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>
<b>Total unrestricted funds</b>	<u>131,980</u>	<u>156,272</u>	<u>199,632</u>	<u>–</u>	<u>88,620</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds:</b>					
<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>
<b>Total unrestricted funds</b>	<u>151,324</u>	<u>176,546</u>	<u>195,890</u>	<u>–</u>	<u>131,980</u>
<b>Total funds</b>	<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.