

**THE CILEX FOUNDATION**

**(Registered No. 11995446)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

*Registered Office:*  
Kempston Manor  
Manor Drive  
Bedford  
MK42 7AB

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## The CILEX Foundation

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### Company Information

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#### Reference and Administrative Information

##### Trustees:

The following Trustees held office during the year to 31 December 2022 and up to the date of this report:-

His Hon Judge

Marc David Dight

Angus Duncan MacIver

Doris Harriette Olulode *(resigned 13 May 2022)*

Ian David Hunt

Thomas John Edward Morgan

Emma Davies *(appointed 20 July 2022)*

##### Registered Office and operational address:

Kempston Manor, Manor Drive, Bedford, MK42 7AB

**Charity Number:** 1185862

##### Independent Examiners:

Michaelides Warner & co, Fulham Palace Road, W6 9PL

##### Bankers:

**Trustee and Directors' Report**  
**For the Year Ended 31 December 2022**

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**Report of the Trustees**

**For the year ended 31 December 2022**

**Objectives and Activities**

The CILEX Foundation is a registered charity (charity no.1185862) offering charitable grants and support to members of the Chartered Institute of Legal Executives (CILEX). The Charity operates within England and Wales and supports CILEX Lawyers, current and former members of the profession and their dependents.

The CILEX Foundation administers an academic support fund by way of scholarships, bursaries and grants. The CILEX Foundation also provides hardship grants to qualifying members of CILEX. The CILEX Foundation may support any other charitable cause which it feels furthers these charitable aims. These charitable activities are funded by donations, both from CILEX directly, and from other fundraising streams

**Achievements and Performance**

During the year, the Foundation awarded the following scholarships, bursaries and grants:

- Award of 8 CILEX Lawyer Scholarships, covering the costs of training to become CILEX lawyers
- CILEX Foundation Bursaries awarded to 7 beneficiaries, providing funding to CILEX members from under-represented groups to access training and continue their studies
- Welfare Grants totalling over £14k made under the CILEX Welfare and Support Programme, supporting members who are experiencing unexpected hardship

**Financial Review**

As at 31<sup>st</sup> December 2022, the Foundation is holding reserves of £245,546, comprising unrestricted reserves of £37,025 and restricted reserves of £208,520. These funds are held to be utilised in support of the Foundations activities through 2023.

**Structure, governance and management**

The CILEX Foundation is a company limited by Guarantee registered with the Charity Commission. The Foundation operates [as a limited company] under its Memorandum and Articles of association.

The Trustee Board comprises at least 3 Trustees who are appointed by the Charity's Member (CILEX). This will usually include at least one Independent Trustee and at least two Trustees who are office holders of CILEX.

**Trustee and Directors' Report**  
**For the Year Ended 31 December 2022**

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

**Directors' responsibilities statement**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 101 'Reduced Disclosure Framework'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Principal activity**

The CILEX Foundation is a registered charity (charity no.1185862) offering charitable grants and support to members of the Chartered Institute of Legal Executives.

**Business review**

The CILEX Foundation administers an academic support fund by way of scholarships, bursaries and grants. The CILEX Foundation also provides hardship grants to qualifying members of the chartered institute of legal executives. The CILEX Foundation will also engage in the promotion of Pro Bono (voluntary) work amongst its members. The CILEX Foundation may support any other charitable cause which it feels furthers these charitable aims. These charitable activities will be funded by donations, both from The Chartered Institute of Legal Executives directly, and from other fundraising streams.

This report was approved by the board on 23<sup>rd</sup> August 2023 and signed on its behalf.



His Hon Judge Marc David Dight

**Independent Examiner's Report**  
**For the Year Ended 31 December 2022**

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**Independent examiner's report to the trustees of The CILEX Foundation**

We report on the accounts of the Trust for the year period 31 December 2022, which are set out on pages 5 to 9 of the Trustees Annual Report and Accounts and signed by the Trustees.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Report**  
**For the Year Ended 31 December 2022**

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*Independent examiner's statement*

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Pavithra Sri Hari ACCA  
For and on behalf of  
**MICHAELIDES WARNER & CO**

The CILEX Foundation

Statement of Financial Activities  
For the Year Ended 31 December 2022

Statement of Financial Activities

		Unrestricted £	Restricted £	Year ended 31.12.2022 TOTAL £	Year ended 31.12.2021 TOTAL £
<b>INCOMING RESOURCES</b>					
Income from Donations	<i>Note 3</i>	66	183,672	183,738	253,333
<b>TOTAL INCOMING RESOURCES</b>		<b>66</b>	<b>183,672</b>	<b>183,738</b>	<b>253,333</b>
<b>RESOURCES EXPENDED</b>					
Salary Costs	<i>Note 4</i>	-	27,491	27,491	28,557
Grants Made	<i>Note 4</i>	-	138,475	138,475	33,488
Other Admin Costs	<i>Note 4</i>	2,602	-	2,602	7,028
<b>TOTAL RESOURCES EXPENDED</b>		<b>2,602</b>	<b>165,966</b>	<b>168,568</b>	<b>69,073</b>
<b>NET INCOMING RESOURCES</b>		<b>(2,536)</b>	<b>17,706</b>	<b>15,170</b>	<b>184,260</b>
<b>TRANSFER BETWEEN FUNDS</b>		<b>32,095</b>	<b>(32,095)</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>29,559</b>	<b>(14,389)</b>	<b>15,170</b>	<b>184,260</b>
<b>RECONCILIATION OF FUNDS</b>					
TOTAL FUNDS, Brought forward		7,466	222,909	230,375	46,115
<b>TOTAL FUNDS, Carried forward</b>		<b>37,025</b>	<b>208,520</b>	<b>245,545</b>	<b>230,375</b>

The CILEX Foundation

**Balance Sheet**  
**As at 31 December 2022**

**BALANCE SHEET**

		Year ended 31.12.2022 £	Year ended 31.12.2021 £
<b>CURRENT ASSETS</b>			
Debtors	<i>Note 7</i>	1,198	100,427
Cash at Bank and in Hand		256,808	190,183
		<u>258,006</u>	<u>290,610</u>
<b>CREDITORS</b>			
Amounts falling due within 1 year	<i>Note 8</i>	(12,460)	(60,235)
<b>NET CURRENT ASSETS</b>		245,546	230,375
<b>NET ASSETS</b>		<u>245,546</u>	<u>230,375</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted Funds		208,521	187,727
General Reserve Fund		37,025	42,648
<b>TOTAL FUNDS</b>		<u>245,546</u>	<u>230,375</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have 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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved and authorised for issue by the Directors and were signed on behalf of the Charity by His Hon Judge Marc David Dight on 23<sup>rd</sup> August 2023.

His Hon Judge Marc David Dight  
Director



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## The CILEX Foundation

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### Notes to the financial statements

As at 31 December 2022

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#### Notes to the financial statements:

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

##### **1.1 Basis of accounting**

The financial statements have been prepared in accordance with the Charities SORP 2nd edition (FRS 102) (effective 1 January 2019) - 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), Section 1A the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006.

The CILEX Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

#### **2 Accounting policies**

##### **2.1 Incoming resources**

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources and the resources have been received.

Grants and donations are included in the SoFA when received.

Volunteer help: The value of any voluntary help received is not included in the accounts but is described

##### **2.2 Expenditure and liabilities**

Expenditures are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

The CILEX Foundation

Notes to the financial statements

As at 31 December 2022

3 Analysis of incoming resources

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations	66	183,672	183,738	139,802
	<b>66</b>	<b>183,672</b>	<b>183,738</b>	<b>139,802</b>

4 Analysis of resources expended

Direct Costs	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Salary costs	-	27,491	27,491	28,557
Grants and student fees	-	138,475	138,475	33,488
	<b>-</b>	<b>165,966</b>	<b>165,966</b>	<b>62,045</b>
			<b>2,022</b>	<b>2,021</b>
Support Costs	Unrestricted £	Restricted £	Total £	Total £
Administration costs	2,602	-	2,602	7,028
	<b>2,602</b>	<b>-</b>	<b>2,602</b>	<b>7,028</b>

Details of certain items of

5 expenditure

	2022	2021
5.1 Trustee expenses	£ Nil	£ Nil

The CILEX Foundation

Notes to the financial statements

As at 31 December 2022

	2022	2021
	£	£
<b>6.1 Staff costs</b>		
Gross salaries	25,125	24,422
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	25,125	24,422
<b>7 Debtors and prepayments</b>		
	2022	2021
	£	£
<i>Amounts falling due within one year</i>		
Prepayments and accrued income	-	100,427
Total	-	100,427
<b>8 Creditors and accruals</b>		
	2022	2021
	£	£
<i>Amounts falling due within one year</i>		
Other creditors	-	43,431
Accruals and Deferred Income	12,460	
Total	12,460	43,431