SOCIETY FOR COMPUTERS AND LAW

England & Wales · Charity number 266331

Details

Other names	SCL, SOCIETY FOR COMPUTERS & LAW
Status	Registered
Legal form	Charitable company
Company number	01133537
Registered	1973-10-23
Register	View on the Charity Commission register

Contact

Address	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
Phone	01179041242
Email	caroline.gould@scl.org
Website	www.scl.org

Activities

Objects: 1. THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN THE FIELD'S OF:(A) INFORMATION TECHNOLOGY LAW AND OTHER RELATED LEGAL SUBJECTS;(B) INFORMATION TECHNOLOGY AS APPLIED TO THE PRACTICE OF LAW; AND(C) THE LAW, BY USE OF INFORMATION TECHNOLOGY.2. THE PROMOTION OF THE SOUND DEVELOPMENT, ADMINISTRATION AND KNOWLEDGE OF THE LAW RELATING TO INFORMATION TECHNOLOGY AND RELATED LEGAL SUBJECTS, BOTH GENERALLY AND BY RESEARCH AND STUDY CONCERNING THE SAME.

Activities: Production of IT law and legal IT magazine "Computers & Law"; Development & maintenance of an educational website www.scl.org: Provision of an educational programme in London and the regions and on-line CPD training via the website. Research into current IT law issues and relevant IT; Considering and as appropriate responding to relevant government initiatives

Classification

- **How:** Makes Grants To Organisations, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£413,630	£496,627	-	-
2024-03-31	£406,671	£512,092	-	-
2023-03-31	£357,053	£423,106	-	-
2022-03-31	£352,947	£377,694	-	-
2021-03-31	£306,515	£353,727	-	-

Trustees

Name	Role	Appointed
Alessandro Galtieri		2026-07-17
Andrew Lee Crystal		2021-04-21
Anne Emma Rose		2023-04-19
Dr Fernando Jose Barrio		2021-04-21
Dr Matthew Montague Lavy		2015-01-28
Katherine Ramo		2020-02-11
MARK JUSTIN O'CONOR		2012-11-14
Mark Lumley		2016-01-28
Miguel Gonzalez Ines		2026-07-17
Minesh Tanna		2023-04-19
Oliver Yaros		2026-07-17
Shelley Thomas		2021-04-21
Sonia Luthra		2026-07-17
Susan Maureen McLean		2019-02-04

Accounts

Registered number: 01133537
Charity number: 266331

SOCIETY FOR COMPUTERS AND LAW

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Bishop Fleming

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	F Barrio T Crick A Crystal M Lavy M Lumley S McLean M O'Conor K Ramo P Shaw, Chair S Thomas A Rose M Tanna S Green (Appointed 16 October 2024)
Company registered number	01133537
Charity registered number	266331
Registered office	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
Company secretary	Caroline Gould
Chief executive officer	Caroline Gould
Independent auditors	Bishop Fleming Audit Limited Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
Bankers	NatWest Bank plc 45, 49 Broadmead Bristol BS1 3EU

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2024 to 31 March 2025.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The Trustees confirm that they have given due consideration to general guidance published by the charity commission relating to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

The charity's objects are specifically restricted to the following:

(1) The advancement of education of the public in the fields of:

- a. Information technology law and other related legal subjects,
- b. Information technology as applied to the practice of law, and
- c. The law, by the use of information technology.

(2) The promotion of sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

Like many membership and training bodies, the Society for Computers and Law (SCL) has had to evolve alongside changing work patterns. As more people choose to learn and connect online, SCL has reimagined the way it operates to ensure both accessibility and financial sustainability.

Today, hybrid working is part of everyday life at SCL: the team gathers in the office from Tuesday to Thursday, while Mondays and Fridays are spent working remotely. Events, too, now reflect this flexible approach - combining in-person energy with the reach of online participation. Among the highlights of this new era was the sell-out AI Annual Conference, held in-person at Herbert Smith Freehills Kramer in London, which drew record interest and engagement from across the tech law community.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

- We're pursuing our goals through a vibrant mix of initiatives designed to educate, connect, and inspire the tech law community:
- Publishing "Computers & Law" and the monthly News Review - our flagship digital magazine and companion publication continue to showcase the very best writing, insight, and debate in tech law.
- Evolving our online home - scl.org. We're constantly enhancing the SCL website to ensure it remains a dynamic hub for learning and engagement. We're proud that all our content is freely available to students and trainees, with a wealth of open-access material for the wider public.
- Delivering a dynamic education programme - from conferences, webinars, and special interest groups to online learning and networking events, SCL offers something for every stage of a tech law career.

- Supporting the next generation of lawyers - trainee solicitors, legal executives, paralegals, and pupil barristers receive free membership until qualification. This opens up full access to the SCL website, discounted event attendance, and our digital magazine.

- Expanding “Tech Law Essentials” - our on-demand training programme provides flexible, high-quality learning whenever and wherever it’s needed on our Moodle platform, helping learners stay ahead of emerging trends.

- Championing students and university engagement - through our growing University Ambassadors’ initiative, SCL is fostering early interest in tech law and helping students see the subject as a vital, exciting career path.

- Inspiring future talent through AI for Schools - SCL members are encouraged to support this outreach project, which helps disadvantaged sixth formers explore opportunities in tech law and the wider legal tech sector.

- Shaping the conversation - we actively contribute to government and sector consultations, ensuring SCL’s expertise helps inform and influence tech law policy and practice.

- Collaborating with like-minded organisations - partnerships are central to amplifying our impact and promoting shared values across the tech and legal sectors.

- Championing inclusion and progress - SCL empowers voices across the tech law community, ensuring our influence drives meaningful, inclusive change.

- Driving the sustainability agenda - through the SCL Sustainability and ESG Group, we’re spotlighting how technology and law intersect with global sustainability goals. As innovation accelerates, so does the need for strong, ethical legal frameworks to guide it - and SCL is proud to be part of that journey.

- Being recognized as the “voice of tech law”.

ACHIEVEMENTS AND PERFORMANCE

The Trustees remain dedicated to ensuring SCL continues to deliver top-quality education, affordable training, and cutting-edge insight into tech law and emerging technologies - all through our events, magazine, and website.

A key current project is developing a new AI certification, designed to help lawyers use AI responsibly. This initiative tackles both the practical and ethical questions shaping modern legal practice.

SCL is also building momentum across social media, using these channels to amplify our message, share thought leadership, and connect with a broader audience. Engagement and reach are steadily increasing, strengthening our presence within the legal and tech communities.

Magazine and Website

Our magazine and website remain at the heart of SCL’s offering. The Trustees extend their thanks to SCL Editor David Chaplin, whose skill, enthusiasm, and collaboration continue to raise the bar for both Computers & Law and the monthly News Review.

Computers & Law continues to stand out as one of the leading publications in tech law and legal technology. Under David’s editorship, it blends SCL’s rich traditions with a forward-looking approach that meets the needs of today’s readers. The magazine and newsletter play a crucial role in the membership experience - and we’re focused on enhancing their value to attract new members and widen public engagement in line with our charitable mission.

The weekly SCL newsletter remains a member favourite, offering a personal note from the Editor, carefully curated news, and insights into upcoming SCL and partner events - keeping our community informed, connected, and inspired.

Our commitment to accessibility and lifelong learning continues through our online training and digital resources. These flexible programmes allow members - and many non-members - to engage with expert-led sessions at little or no cost, ensuring that anyone, anywhere, can access leading-edge tech law knowledge.

The Trustees are proud of the breadth and quality of SCL's educational opportunities, which now reach members and learners across the globe. From the magazine and webinars to podcasts and e-learning, SCL's resources are helping shape the future of tech law and opening doors for the next generation of legal innovators.

(a) Events

In the year ended 31 March 2025 SCL held numerous online and in-person events open to members and non-members alike. Highlights include:

18/04/2024	Controlling Liability in IT Contracts – Clause and Effect
20/06/2024	Challenges of procuring a public sector IT project – current practice and opportunities under the Procurement Act 2023
10/07/2024	EU AI Act Contractual Clauses
10/09/2024	Women in Tech Law: Middle East Webinar
25/09/2024	Cybersecurity Masterclass
08/10/2024	AI Annual Conference
06/11/2024	Tech Fundamentals: a structured primer on core tech for tech lawyers
14/11/2024	ESG: considerations and strategies for In-House Lawyers
28/11/2024	Tech Transactions Masterclass
05/02/2025	Annual Data Protection Conference
27/02/2025	Annual IT Contracts Update
06/03/2025	IT Disputes Masterclass
13/03/2025	Lawyers' Future-proofed Conference

FINANCIAL REVIEW

a. GOING CONCERN

The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF THE YEAR

At 31 March 2025 there were 1,285 individual members, 35 UK academic members and 176 trainee solicitors, trainee legal executives, trainee paralegals and pupil barrister members of SCL. Trainee lawyers receive SCL membership free of charge.

c. RESERVES POLICY

The Trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2025/26 is £488k).

As at 31 March 2025 SCL's unrestricted reserves were £128k represented by £340k of fixed assets, £155k of net current liabilities and £57k of non current liabilities, which means that there is currently a shortfall of resreves against the target. Due to the advance receipt of membership and event revenue the Charity maintains a positive cash position.

Due to the advance receipt of membership and event revenue the Charity maintains a positive cash position. In addition, the Trustees have agreed that SCL's administration will, in future, be carried out remotely or from a smaller rented office. As a result, they plan to sell the Society's Paintworks premises. The proceeds of the sale, together with the reduced running costs, give the Trustees confidence that SCL will have sufficient resources to meet its liabilities as they fall due.

The Trustees have prepared forecasts in line with a return to a full programme of activities in 2025/26 and 2026/27, is anticipated to return the Charity to an in-year surplus and net current assets during 2026/27 which will in turn replenish the current shortfall of reserves against the target. The planned 2025/26 expenditure includes:

a) The SCL Tech Law Essentials Programme (T2) on the Moodle training platform, ensuring accessible and comprehensive online training for all users.

b) A new accreditation scheme for tech lawyers

c) Developing a new AI certification.

d) Enhancing the SCL Adjudication Scheme, a streamlined three-month process for resolving technology disputes, and introducing the new SCL Mediation Scheme as a complementary service. Both initiatives are set to generate additional revenue for the Society.

e) Expanding SCL's global footprint through initiatives aimed at strengthening connections and building a robust network of international contributors.

f) Providing support for impactful programmes like the SCL Student Ambassadors and the AI for Schools initiatives.

g) Continuously improving and enriching educational resources, with a focus on enhancing the SCL website.

The Trustees believe that the current plans for boosting SCL's income, coupled with existing reserves, are aligned with the Society's goals and mission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Society for Computers and Law is a company limited by guarantee no 01133537, registered under the Companies Act 2006, and is a registered charity no 266331.

SCL's governing documents are its Memorandum (amended 20 March 2002) and its Articles of Association (as approved by Special Resolution on 16 January 2013) which are available via SCL's registered office.

The Trustee Board manages the affairs of the company.

Professor Richard Susskind CBE KC (Hon) is President of SCL. The Trustees are grateful to Professor Susskind for the amount of time and commitment he continues to give to SCL. Professor Susskind is a former Chair of SCL.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are also directors for the purposes of the Companies Act 2006.

The Trustee Board oversees the appointment and reappointment of Trustees. The Trustees are appointed at a General Meeting of SCL. Not less than seven and not more than twenty-eight clear days before the date appointed for holding a General Meeting, notice is given to all persons who are entitled to receive notice of the meeting of any person who is recommended by the Trustee Board for appointment or reappointment as a Trustee. The notice gives the particulars of that person which would, if he were so appointed or reappointed, be required to be included in the Company's register of the members of the Trustee Board.

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend new Board members on the basis of ability, determination and commitment to ensure the future success of SCL. The Trustees also consider applications made by eligible SCL members to join the SCL Board of Trustees.

The eligibility criteria for an SCL Trustee is as follows:

Continuous membership of SCL for at least 5 years at the point of nomination

A track record of engagement with SCL which may include some or all of the following examples:

- involvement with the SCL Groups.
- leading SCL initiatives such as the new SCL Adjudication Scheme.
- speaking at SCL events.
- leading a consultation response on behalf of SCL.
- writing for Computers & Law magazine and the SCL website.
- promoting SCL membership.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees are responsible for the overall direction of SCL and all strategic planning. The Trustee Board meets at least 8 times a year to review performance and progress to date.

The day-to-day management of SCL is delegated to the Chief Executive Officer who is based at SCL Headquarters in Bristol.

d. RISK MANAGEMENT

The Trustees have examined the major risks which SCL faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks.

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website.

Academics, students and unemployed SCL members are offered substantially discounted rates for their attendance at all SCL events including conferences.

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products.

SCL will continue using its resources to expand its online education programme.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Society for Computers and Law for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees 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 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 judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Approved by order of the members of the board of Trustees on and signed on their behalf by:

Patricia Shaw

Patricia Shaw
(Trustee)

11 December 2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to note 2.2 in the financial statements, which notes the net current liabilities, deficits incurred in 2024 and 2025 and the significant cash flow constraints arising as a result. Whilst the Trustees are confident of a successful turnaround driven by new income streams in the year to 31 March 2026, which are expected to generate positive cash flows and a return to an in-year surplus, there is uncertainty over the scale and timing of the recovery that could materially impact upon the company's ability to continue to settle its liabilities as they fall due.

As stated in note 2.2, these events or conditions, along with the other matters as set forth in the note 2.2, indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the charitable company's ability to continue to adopt the going concern basis of accounting included all matters referred to in note 2.2.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Trustees' report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the industry and sector, control environment and business performance of the entity;
- We have considered the results of our enquiries with management and the trustees to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the areas of high risk to be in relation to revenue recognition. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures within the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Financial Reporting Standard 102 and UK tax legislation. In addition, we considered provision of other laws and regulations that do not have a direct effect on the financial statements but compliance with may be fundamental for the Company's ability to operate or avoid a material penalty. These included health and safety regulations; employment legislation; and data protection laws.

Our audit procedures performed to respond to the risks identified included, but were not limited to:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW (CONTINUED)

detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Chris Trantham

Christopher Trantham MA FCA (Senior statutory auditor)
for and on behalf of
Bishop Fleming Audit Limited
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 15 December 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	**12,552**	**-**	**12,552**	-
Charitable activities	5	**401,072**	**-**	**401,072**	406,263
Investments	6	**6**	**-**	**6**	408
Total income		**413,630**	**-**	**413,630**	406,671
Expenditure on:					
Charitable activities		**496,627**	**1,188**	**497,815**	512,092
Total expenditure		**496,627**	**1,188**	**497,815**	512,092
Net movement in funds		**(82,997)**	**(1,188)**	**(84,185)**	(105,421)
Reconciliation of funds:					
Total funds brought forward		**210,939**	**1,421**	**212,360**	317,781
Net movement in funds		**(82,997)**	**(1,188)**	**(84,185)**	(105,421)
Total funds carried forward		**127,942**	**233**	**128,175**	212,360

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 26 form part of these financial statements.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01133537

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	11		**339,815**		351,191
Current assets					
Debtors	12	**17,890**		23,395	
Cash at bank and in hand		**31,907**		31,795	
		49,797		55,190	
Current liabilities					
Creditors: amounts falling due within one year	13	**(204,323)**		(194,021)	
Net current liabilities			**(154,526)**		(138,831)
Total assets less current liabilities			**185,289**		212,360
Creditors: amounts falling due after more than one year	14		**(57,114)**		-
Net assets excluding pension asset			**128,175**		212,360
Total net assets			**128,175**		212,360
Charity funds					
Restricted funds	15		**233**		1,421
Unrestricted funds	15		**127,942**		210,939
Total funds			**128,175**		212,360

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Patricia Shaw

P Shaw
(Trustee)

Date: 11 December 2025

1. GENERAL INFORMATION

Society for Computers and Law is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The registered office is Unit 4.5, Paintwork's, Arnos Vale, Bristol, BS4 3EH.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Society for Computers and Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the financial statements.

The Trustees note that the Charity has made a deficit of £82,997 (2024: £105,421) and has net current liabilites of £211,640 (2024: net current liabilities of £138,831). As detailed in the Trustees' report this has arisen from a temporarily reduced programme of events alongside significant investment in a new training platform for which the launch was delayed until Spring 2025 but has now started to generate income.

The Trustees recognise the challenging cash flow implications of these factors and the subsequent uncertainty over the ability of the Charity to settle its liabilities as they fall due. The Trustees have responded by preparing detailed forecasts that support a return to an in-year surplus and maintains net positive cash flows underpinned by the new income streams arising from the training programmes and the return to a full programme of events during 2025/26.

The Trustees are confident that this turnaround will achieve an in-year surplus by March 2026. The Trustees have also taken further actions to ensure the Charity has adequate resources through this period of recovery. Within the year the charity has secured interest free loans with flexible repayment terms. Since the year end, the Trustees have listed the charity's property for sale, which is expected to provide longer term financial stability once a sale is realised.

As such the Trustees have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees’ assumptions and outlook assume that adequate resources will be available to finance operations. The financial statements do not reflect the adjustments that would be necessary should the ability of the Charity to operate be jeopardised due to insufficient resources.

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. ACCOUNTING POLICIES (continued)

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over 50 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and 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.

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 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.

2.12 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2. ACCOUNTING POLICIES (continued)

2.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	12,552	**12,552**	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Subscriptions	192,546	**192,546**	198,369
Events and conferences	159,131	**159,131**	171,954
Publishers licensing income	2,907	**2,907**	3,165
Advertising income	-	**-**	750
Online training	25,580	**25,580**	7,405
Annual IT Contracts update	20,908	**20,908**	24,620
TOTAL 2025	401,072	**401,072**	406,263

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Bank interest receivable	6	**6**	408

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	**Support costs 2025 £**	**Total funds 2025 £**	Total funds 2024 £
Charitable activities	121,130	376,685	**497,815**	512,092
TOTAL 2024	177,974	334,118	512,092	

ANALYSIS OF DIRECT COSTS

	Total funds 2025 £	Total funds 2024 £
Grants	**815**	770
Magazine	**25,519**	30,254
Conferences	**56,873**	94,456
Website expenses	**29,550**	32,355
Website improvements	**8,373**	20,139
	121,130	177,974

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2025 £	Total funds 2024 £
Staff costs	**288,060**	264,576
Depreciation	**13,165**	13,620
Temporary staff	**10,339**	-
Office facilities	**7,485**	7,268
Telephone	**1,978**	2,183
Stationery, post, copy and print	**325**	238
Training	**291**	100
Travel and subsistence	**8,926**	7,350
Audit and accountancy fees	**16,564**	13,279
Administrative costs	**18,013**	16,995
Storage costs	**202**	2,579
Other expenses	**11,337**	5,930
	376,685	334,118

Total governance costs were £10,850 (2024: £10,250).

8. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £10,850 (2024: £10,250).

9. STAFF COSTS

	2025 **£**	2024 £
Wages and salaries	**222,851**	203,948
Social security costs	**19,897**	17,206
Contribution to defined contribution pension schemes	**45,312**	43,422
	288,060	264,576

The average number of persons employed by the Charity during the year was as follows:

	2025 **No.**	2024 No.
	5	5

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 **No.**	2024 No.
In the band £70,001 - £80,000	**1**	1

Key Management Personnel
All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £95,658 (2024: £88,288).

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2024	**357,000**	**44,032**	**22,160**	**423,192**
Additions	**-**	**83**	**1,706**	**1,789**
At 31 March 2025	**357,000**	**44,115**	**23,866**	**424,981**
DEPRECIATION				
At 1 April 2024	**29,453**	**23,292**	**19,256**	**72,001**
Charge for the year	**7,140**	**4,195**	**1,830**	**13,165**
At 31 March 2025	**36,593**	**27,487**	**21,086**	**85,166**
NET BOOK VALUE				
At 31 March 2025	**320,407**	**16,628**	**2,780**	**339,815**
At 31 March 2024	327,547	20,740	2,904	351,191

12. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Trade debtors	**6,762**	7,308
Other debtors	**73**	5,037
Prepayments and accrued income	**11,055**	11,050
	17,890	23,395

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Credit card	**24,774**	24,558
Trade creditors	**17,778**	33,697
Other taxation and social security	**10,633**	5,778
Other creditors	**3,876**	8,973
Accruals and deferred income	**147,262**	121,015
	204,323	194,021

	2025 £	2024 £
Deferred income at 1 April 2024	**99,726**	103,370
Resources deferred during the year	**113,621**	99,726
Amounts released from previous periods	**(99,726)**	(103,370)
	113,621	99,726

Deferred income relates to income received in advance throughout the year for annual subscriptions that continue into the next financial year. Also included, is income received in advance for events.

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other loans	**57,114**	-

Included in other loans are 2 separate loans from a trustee and an employee. The loan from the trustee is for £20,000 and is repayable on or after 30 April 2026. The loan from the employee is for £37,114 and is repayable on or after 30 April 2027. All loans have been offered on an interest free basis.

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
UNRESTRICTED FUNDS				
Reserves	**210,939**	**413,630**	**(496,627)**	**127,942**
RESTRICTED FUNDS				
Remote Courts Initiative	**1,421**	**-**	**(1,188)**	**233**
TOTAL OF FUNDS	**212,360**	**413,630**	**(497,815)**	**128,175**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
Reserves	316,360	406,671	(512,092)	210,939
RESTRICTED FUNDS				
Remote Courts Initiative	1,421	-	-	1,421
TOTAL OF FUNDS	317,781	406,671	(512,092)	212,360

Purposes of restricted funds

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best pratice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Tangible fixed assets	339,815	-	**339,815**
Current assets	49,564	233	**49,797**
Creditors due within one year	(204,323)	-	**(204,323)**
Creditors due in more than one year	(57,114)	-	**(57,114)**
TOTAL	127,942	233	**128,175**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	351,191	-	351,191
Current assets	53,769	1,421	55,190
Creditors due within one year	(194,021)	-	(194,021)
TOTAL	210,939	1,421	212,360

17. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £45,312 (2024: £43,422).

Contributions totaling £3,836 (2024: £3,894) were payable to the scheme at the balance sheet date and are included in creditors.

18. OPERATING LEASE COMMITMENTS

The Charity had no commitments under non-cancellable operating leases at 31 March 2025.

19. MEMBERS' LIABILITY

The Charity is a company limited by guarantee. The members of the company are the members of the Society generally. Each member of the charitable company undertakes to contribute to the assets of the company in the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

20. RELATED PARTY TRANSACTIONS

The accounts include a grant of £815 (2024: £770) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity registered in Scotland and is independently run and controlled, butis dependent on the Society for Computers and Law for it's income.

A trustee provided an interest free loan to the charity in the year. At the year end the charity owed the trustee £20,000 (2024: £nil), which is included in creditors. This amount is repayable on or after 30 April 2026.

Additionally, an employee also provided an interest free loan to the charity in the year. At the year end the charity owed the employee £37,114 (2024: £nil), which is included in creditors. This amount is repayable on or after 30 April 2027.

There were no other related party transactions in the current or prior year.

Accounts

Registered number: 01133537
Charity number: 266331

SOCIETY FOR COMPUTERS AND LAW

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Bishop Fleming

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	F Barrio T Crick A Crystal M Lavy M Lumley S McLean M O'Conor C O'Donoghue (resigned 19 April 2023) K Ramo P Shaw, Chair S Thomas A Rose (Appointed 19 April 2023) M Tanna (Appointed 19 April 2023) S Green (Appointed 16 October 2024)
Company registered number	01133537
Charity registered number	266331
Registered office	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
Company secretary	Caroline Gould
Chief executive officer	Caroline Gould
Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
Bankers	NatWest Bank plc 45, 49 Broadmead Bristol BS1 3EU

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2023 to 31 March 2024.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The Trustees confirm that they have given due consideration to general guidance published by the charity commission relating to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

The charity's objects are specifically restricted to the following:

(1) The advancement of education of the public in the fields of:

a. Information technology law and other related legal subjects,

b. Information technology as applied to the practice of law, and

c. The law, by the use of information technology.

(2) The promotion of sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

Like many organisations, the Society for Computers and Law (SCL) faced significant challenges during the transition out of the pandemic. This post-pandemic phase has been particularly demanding, as SCL and its members have had to adapt to evolving work practices. To ensure the safety of its members and staff and to protect its financial stability, SCL has reimagined its operations.

Today, hybrid working is the norm for all SCL staff, with team members working from the SCL office Tuesday to Thursday and remotely on Mondays and Fridays. SCL events now offer a blend of online and in-person formats, providing flexibility and wider accessibility. A highlight of this period was the in-person celebration of SCL's 50th anniversary, marked by an annual conference held at the prestigious Institution of Engineering and Technology in London on Tuesday, 10 October 2023 - a momentous occasion for the entire SCL community.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

- Production of the SCL magazine "*Computers & Law*".
- Oversight and continuous development of the educational platform www.scl.org, ensuring comprehensive content access: (i) available at no cost to users with an ac.uk email address, and (ii) substantial open-access content provided free for the general public.
- Delivery of a comprehensive educational programme, encompassing conferences, meetings, webinars, special interest groups, and rich online resources through the website.
- Providing complimentary membership to trainee solicitors, legal executives, paralegals, and pupil barristers until they qualify. This membership grants full access to website content, discounted attendance at SCL events, and access to the digital edition of the SCL magazine.
- Developing the "Tech Law Essentials" online training programme, designed for universal accessibility at any time. This evolving programme includes a range of key tech law practice modules, regularly updated to reflect the latest developments. Plans are almost complete to expand on the modules available and develop

an SCL Tech Law curriculum available on the Moodle training platform for ongoing digital learning, set for release in late 2024.
- Advancing the SCL University Ambassadors' initiative and supporting the broader student community. SCL is dedicated to promoting tech law as a specialty starting at the undergraduate level, fostering understanding and interest in tech law as a crucial part of legal education and career paths.
- Assessing and contributing to relevant government, public, or sector-specific consultations as necessary.
- Partnering and engaging with organisations that share similar values and goals.
- Empowering the voices within the tech law sector through the SCL Diversity and Inclusion Advisory Group. This group provides a platform for those underrepresented, ensuring that SCL's position of influence is used to champion meaningful progress and inclusivity.
- Highlighting the intersection of sustainability and technology through the active SCL Sustainability and ESG Group. Technology lawyers play a vital role in guiding change for clients and their own organisations. As innovation and emerging technologies propel action towards the Sustainable Development Goals (SDGs), the demand for strong legal frameworks, policies, and regulations will expand. The integration of sustainability and ESG factors is poised to become increasingly central to business, law, and society.

ACHIEVEMENTS AND PERFORMANCE

The Trustees remain committed to ensuring that SCL delivers high-quality education, cost-effective training, and the latest insights on tech law and related technology through its meetings, C&L magazine, and the website. They are especially proud of their continued support for the SCL AI Schools project, an impactful outreach initiative that encourages underprivileged 6th form students to explore careers in tech law.

Another highlight was the recent launch of the new SCL Mediation Scheme at the Annual AI Conference on 8 October 2024. This new scheme is designed to complement the existing SCL Adjudication Scheme and will include a usage fee payable to SCL.

SCL has also leveraged social media to enhance awareness and spark conversation among members and the wider community. The organization continues to see steady growth in engagement across its social media channels, reinforcing its reach and influence.

(a) Magazine and Website

SCL's magazine and website are standout features of the organisation, and the Trustees extend their sincere thanks to SCL Editor David Chaplin for his unwavering dedication in elevating both the magazine and the monthly SCL News Review. David's energetic and collaborative approach with the SCL community is greatly appreciated.

"Computers & Law" magazine continues to be a premier publication, drawing in exceptional articles on tech law and legal technology that resonate not only with SCL members but also with the general public. Under David's leadership, the publication remains rooted in SCL's longstanding traditions while embracing innovation to better serve its evolving readership. Recognising the vital role these publications play in the membership experience, SCL aims to enhance their value to attract new members and broaden its readership, which supports its charitable mission.

The weekly SCL newsletter is highly valued by members, offering a personalised note from the Editor, curated additional readings, up-to-date tech law news, insightful articles, and details about upcoming SCL and partner events.

SCL's commitment to accessibility is reflected in its online training offerings, which allow members to stay informed and connected from anywhere at an affordable cost, often at no charge. Open to all, these training programmes ensure that SCL members - including students and academic staff across UK institutions - can benefit from the expertise shared at SCL events.

The Trustees are proud of the extensive educational opportunities SCL provides to its members around the world, through the magazine, webinars, and online training. Many of these resources are also accessible to non-members, and UK academic institutions benefit from free access to a wide-ranging educational programme that includes e-magazines, news reviews, podcasts, and webinars.

(b) Events
In the year ended 31 March 2024 SCL held 32 events.

(b 1) 50th Anniversary Conference – Tuesday 10 October 2023 in-person and recorded at the IET in London.

The following events were held during the year:

18/04/2023 AI for Schools Initiative
19/04/2023 SCL Annual General Meeting
25/04/2023 SCL AI Group Meeting: Launch of AI Contractual Clauses Project for Consultation
26/04/2023 SCL Cloud Group Webinar: 'Cloud Service Providers and Data Transfers'
27/04/2023 The Evolution of Technology Litigation
16/05/2023 SCL IT Contracts '101' Webinar
26/05/2023 SCL In-House Lawyers Group Event: "Life as a Crypto Lawyer: Current Challenges & Future Trends"
20/06/2023 SCL Annual AI Conference
28/06/2023 SCL 'Building Networks' Event - Organised by the Women in Technology Law Group
04/07/2023 SCL Contract Tech of the Future
11/07/2023 SCL Tea & Tech with Black Lawyers Matter
14/09/2023 SCL Tea & Tech with Black Lawyers Matter
20/09/2023 SCL Webinar: The new wave of AI-based decision making –
Is there a right to human decisions in common law adjudication?'
27/09/2023 SCL Cybersecurity Masterclass
27/09/2023 SCL AI Group Meeting: Roundtable with UK Office for AI
10/10/2023 SCL 50th Anniversary Conference
18/10/2023 SCL Cloud and Security Webinar
01/11/2023 SCL In-House Webinar: Fraud – what are the key regulatory updates around
fraud prevention in-house teams should be aware of?
09/11/2023 SCL Tea and Tech: the tech of games and gaming
16/11/2023 SCL Mobile Gaming: Legal and practical considerations for navigating a fast-growing industry
21/11/2023 SCL "Day in the Life" Webinar
29/11/2023 SCL ESG Due Diligence and Tech Tools Webinar
12/12/2023 50th Anniversary Dinner - The Great Hall, One Great George Street
21/12/2023 SCL's Festive Tea and Tech
19/01/2024 SCL x TrialView Webinar: AI in Disputes
24/01/2024 SCL Annual Data Protection Conference
01/02/2024 SCL Trainee Committee Breakfast Panel
08/02/2024 SCL Annual Contracts Update 2024
01/03/2024 SCL Webinar: Procuring a technology vendor the right way in a world of fast sales
06/03/2024 SCL Annual Tech Disputes Masterclass
08/03/2024 SCL Women in Tech Law Europe Panel
26/03/2024 SCL Tech of Tech Law Conference - Hands-on tech training for tech lawyers

FINANCIAL REVIEW

a. GOING CONCERN
The charity has endured a challenging period of financial performance with an in-year deficit of £105,421 and net current liabilities on the balance sheet of £138,831. The charity continues to invest in new activities, including the T2 training programme, to achieve longer term sustainability as an organisation. The Trustees acknowledge there is uncertainty over the timeline for financial recovery and have prepared detailed forecasts as well as considering alternative strategies to secure the operations and financial sustainablility of the charity.

Further details of this and regarding the adoption of the going concern basis can be found in the Accounting Policies note 2.2. In light of these considerations the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. REVIEW OF THE YEAR

At 31 March 2024 there were 1,426 individual members, 42 UK academic members and 170 trainee solicitors, trainee legal executives, trainee paralegals and pupil barrister members of SCL. Trainee lawyers receive SCL membership free of charge.

c. RESERVES POLICY

The Trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2024/25 is £441,939).

As at 31 March 2024 SCL's unrestricted reserves were £210,939 represented by £351,191 of fixed assets and £138,831 of net current liabilities, (net of £1,421 of restricted reserves), which means that there is currently a shortfall of reserves against the target. Due to the advance receipt of membership and event revenue the Charity maintains a positive cash position and the Trustees consider that it has adequate resources to meet its liabilities as they fall due as outlined above and in note 2.2.

The Trustees have prepared forecasts in line with a return to a full programme of activities in 2024 and 2025 that is anticipated to return the Charity to an in-year surplus and net current assets during 2025-26 which will in turn replenish the current shortfall of reserves against the target. The planned 2025/26 expenditure includes:

a) Relaunching the SCL Tech Law Essentials Programme (T2) on the Moodle training platform, ensuring accessible and comprehensive online training for all users. A new enterprise licence scheme has been introduced for those organisations that want to use T2 training team wide.

b) Introducing a new accreditation scheme for tech lawyers

c) Developing a new AI accreditation module.

d) Enhancing the SCL Adjudication Scheme, a streamlined three-month process for resolving technology disputes, and introducing the new SCL Mediation Scheme as a complementary service. Both initiatives are set to generate additional revenue for the Society.

e) Expanding SCL's global footprint through initiatives aimed at strengthening connections and building a robust network of international contributors.

f) Providing support for impactful programs like the SCL Student Ambassadors and the AI for Schools initiatives.

g) Continuously improving and enriching educational resources, with a focus on enhancing the SCL website.

The Trustees believe that the current plans for boosting SCL's income, coupled with existing reserves, are well-aligned with the Society's goals and mission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Society for Computers and Law is a company limited by guarantee no 1133537, registered under the Companies Act 2006, and is a registered charity no 266331.

SCL's governing documents are its Memorandum (amended 20 March 2002) and its Articles of Association (as approved by Special Resolution on 16 January 2013) which are available via SCL's registered office or from its website (www.scl.org).

The Trustee Board manages the affairs of the company.

Professor Richard Susskind CBE KC (Hon) is President of SCL. The Trustees are grateful to Professor Susskind for the amount of time and commitment he continues to give to SCL, particularly in the lead up to and the celebrations of SCL's 50th anniversary year. Professor Susskind is a former Chair of SCL.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are also directors for the purposes of the Companies Act 2006.

The Trustee Board oversees the appointment and reappointment of Trustees. The Trustees are appointed at a General Meeting of SCL. Not less than seven and not more than twenty-eight clear days before the date appointed for holding a General Meeting, notice is given to all persons who are entitled to receive notice of the meeting of any person who is recommended by the Trustee Board for appointment or reappointment as a Trustee. The notice gives the particulars of that person which would, if he were so appointed or reappointed, be required to be included in the Company's register of the members of the Trustee Board.

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend new Board members on the basis of ability, determination and commitment to ensure the future success of SCL. The Trustees also consider applications made by eligible SCL members to join the SCL Board of Trustees.

The eligibility criteria for an SCL Trustee is as follows:

Continuous membership of SCL for at least 5 years at the point of nomination

A track record of engagement with SCL which may include some or all of the following examples:

- involvement with the SCL Groups.
- leading SCL initiatives such as the new SCL Adjudication Scheme.
- speaking at SCL events.
- leading a consultation response on behalf of SCL.
- writing for Computers & Law magazine and the SCL website.
- promoting SCL membership.

At the Annual General Meeting on Wednesday 16 October 2024 Professor Sarah Green was elected as a Trustee for the first time. Mark Lumley and Dr Katherine Ramo were re-elected to the Board.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees are responsible for the overall direction of SCL and all strategic planning. The Trustee Board meets at least 8 times a year to review performance and progress to date.

The day-to-day management of SCL is delegated to the Chief Executive Officer who is based at SCL Headquarters in Bristol.

d. RISK MANAGEMENT

The Trustees have examined the major risks which SCL faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks.

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website.

Academics, students and unemployed SCL members are offered substantially discounted rates for their attendance at all SCL events including conferences.

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products.

SCL will continue using its resources to expand its online education programme.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Society for Computers and Law for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees 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 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 judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Approved by order of the members of the board of Trustees on and signed on their behalf by:

Signed by:
Patricia Shaw
975049F6B44B4EB

Patricia Shaw
Chair of Board of Trustees
21 March 2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to note 2.2 in the financial statements, which notes the net current liabilities, deficits incurred in 2023 and 2024 and the significant cash flow constraints arising as a result. Whilst the Trustees are confident of a successful turnaround driven by new income streams in the year to 31 March 2026, which are expected to generate positive cash flows and a return to an in-year surplus, there is uncertainty over the scale and timing of the recovery that could materially impact upon the company's ability to continue to settle its liabilities as they fall due.

As stated in note 2.2, these events or conditions, along with the other matters as set forth in the note 2.2, indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the charitable company's ability to continue to adopt the going concern basis of accounting included all matters referred to in note 2.2.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Trustees' report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the industry and sector, control environment and business performance of the entity;
- We have considered the results of our enquiries with management and the trustees to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the areas of high risk to be in relation to revenue recognition. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures within the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Financial Reporting Standard 102 and UK tax legislation. In addition, we considered provision of other laws and regulations that do not have a direct effect on the financial statements but compliance with may be fundamental for the Company's ability to operate or avoid a material penalty. These included health and safety regulations; employment legislation; and data protection laws.

Our audit procedures performed to respond to the risks identified included, but were not limited to:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Chris Trantham

Chris Trantham FCA (Senior statutory auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 24 March 2025

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Charitable activities	3	**406,263**	**-**	**406,263**	356,887
Investments	4	**408**	**-**	**408**	166
Total income		**406,671**	**-**	**406,671**	357,053
Expenditure on:					
Charitable activities	5	**512,092**	**-**	**512,092**	425,276
Total expenditure		**512,092**	**-**	**512,092**	425,276
Net movement in funds		**(105,421)**	**-**	**(105,421)**	(68,223)
Reconciliation of funds:					
Total funds brought forward		**316,360**	**1,421**	**317,781**	386,004
Net movement in funds		**(105,421)**	**-**	**(105,421)**	(68,223)
Total funds carried forward		**210,939**	**1,421**	**212,360**	317,781

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 25 form part of these financial statements.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01133537

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	9		**351,191**		358,105
Current assets					
Debtors	10	**23,395**		53,342	
Cash at bank and in hand		**31,795**		77,381	
		55,190		130,723	
Creditors: amounts falling due within one year	11	**(194,021)**		(171,047)	
Net current liabilities			**(138,831)**		(40,324)
Total assets less current liabilities			**212,360**		317,781
Total net assets			**212,360**		317,781
Charity funds					
Restricted funds	12		**1,421**		1,421
Unrestricted funds	12		**210,939**		316,360
Total funds			**212,360**		317,781

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:
Patricia Shaw
975049F6B44B4FB...

P Shaw
Chair of Board of Trustees

Date: 3/21/2025

1. GENERAL INFORMATION

Society for Computers and Law is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The registered office is Unit 4.5, Paintwork's, Arnos Vale, Bristol, BS4 3EH.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Society for Computers and Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the financial statements.

The Trustees note that the Charity has made a deficit of £105,421 (2023: £68,223) and has net current liabilites of £138,831 (2023: net current liabilities of £40,324). As detailed in the Trustees' report this has arisen from a temporarily reduced programme of events alongside significant investment in a new training platform for which the launch was delayed until Spring 2025 but has now started to generate income.

The Trustees recognise the challenging cash flow implications of these factors and the subsequent uncertainty over the ability of the Charity to settle its liabilities as they fall due. The Trustees have responded by preparing detailed forecasts that support a return to an in-year surplus and maintains net positive cash flows underpinned by the new income streams arising from the training programmes and the return to a full programme of events during 2025/26.

The Trustees are confident that this turnaround will achieve an in-year surplus by March 2026 but acknowledge there is uncertainty over timing. The Trustees have also considered what further actions could be taken to ensure the Charity has adequate resources through this period of recovery and concluded that this would be the case based on the alternative scenario planning that they have carried out.

As such the Trustees have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees’ assumptions and outlook assume that adequate resources will be available to finance operations. The financial statements do not reflect the adjustments that would be necessary should the ability of the Charity to operate be jeopardised due to insufficient resources.

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over 50 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

2. ACCOUNTING POLICIES (continued)

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and 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.

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 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.

2.12 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Subscriptions	198,369	**198,369**	201,670
Events and conferences	171,954	**171,954**	107,658
Publishers licensing income	3,165	**3,165**	3,429
Advertising income	750	**750**	-
Online training	7,405	**7,405**	13,780
Webinar Income	-	**-**	3,370
Annual IT Contracts update	24,620	**24,620**	26,980
TOTAL 2024	406,263	**406,263**	356,887

4. INVESTMENT INCOME

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Bank interest receivable	408	**408**	166

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	**Support costs 2024 £**	**Total funds 2024 £**	Total funds 2023 £
Charitable activities	177,974	334,118	**512,092**	425,276
TOTAL 2023	124,614	300,662	425,276	

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Total funds 2024 £	Total funds 2023 £
Grants	**770**	770
Magazine	**30,254**	25,377
Conferences	**94,456**	57,385
Website expenses	**32,355**	31,594
Website improvements	**20,139**	9,488
	177,974	124,614

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	**264,576**	229,377
Depreciation	**13,620**	13,493
Office facilities	**7,268**	6,443
Telephone	**2,183**	2,182
Stationery, post, copy and print	**238**	353
Training	**100**	793
Travel and subsistence	**7,350**	9,468
Audit and accountancy fees	**13,279**	12,956
Administrative costs	**16,995**	22,795
Storage costs	**2,579**	169
Other expenses	**5,930**	2,633
	334,118	300,662

6. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £10,250 (2023: £9,750) and accountancy of £777 (2023: £500).

7. STAFF COSTS

	2024 £	2023 £
Wages and salaries	**203,948**	176,979
Social security costs	**17,206**	14,900
Contribution to defined contribution pension schemes	**43,422**	37,498
	264,576	229,377

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
	5	5

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	**-**	1
In the band £70,001 - £80,000	**1**	-

Key Management Personnel

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £88,288 (2023: £100,110).

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2023	**357,000**	**37,325**	**22,160**	**416,485**
Additions	**-**	**6,707**	**-**	**6,707**
At 31 March 2024	**357,000**	**44,032**	**22,160**	**423,192**
DEPRECIATION				
At 1 April 2023	**22,313**	**19,352**	**16,715**	**58,380**
Charge for the year	**7,140**	**3,940**	**2,541**	**13,621**
At 31 March 2024	**29,453**	**23,292**	**19,256**	**72,001**
NET BOOK VALUE				
At 31 March 2024	**327,547**	**20,740**	**2,904**	**351,191**
At 31 March 2023	334,687	17,973	5,445	358,105

10. DEBTORS

	2024 £	2023 £
DUE WITHIN ONE YEAR		
Trade debtors	**7,308**	25,889
Other debtors	**5,037**	73
Prepayments and accrued income	**11,050**	27,380
	23,395	53,342

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Credit card	**24,558**	8,249
Trade creditors	**33,697**	10,928
Other taxation and social security	**5,778**	9,843
Other creditors	**8,973**	3,963
Accruals and deferred income	**121,015**	138,064
	194,021	171,047

	2024 £	2023 £
Deferred income at 1 April 2023	**103,370**	107,487
Resources deferred during the year	**99,726**	103,370
Amounts released from previous periods	**(103,370)**	(107,487)
	99,726	103,370

Deferred income relates to income received in advance throughout the year for annual subscriptions that continue into the next financial year. Also included, is income received in advance for events.

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
Reserves	**316,360**	**406,671**	**(512,092)**	**210,939**
RESTRICTED FUNDS				
Remote Courts Initiative	**1,421**	**-**	**-**	**1,421**
TOTAL OF FUNDS	**317,781**	**406,671**	**(512,092)**	**212,360**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS				
Reserves	382,413	357,053	(423,106)	316,360
RESTRICTED FUNDS				
Remote Courts Initiative	3,591	-	(2,170)	1,421
TOTAL OF FUNDS	386,004	357,053	(425,276)	317,781

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best pratice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

13. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £43,422 (2023: £37,498).

Contributions totaling £3,894 (2023: £3,276) were payable to the scheme at the balance sheet date and are included in creditors.

14. OPERATING LEASE COMMITMENTS

The Charity had no commitments under non-cancellable operating leases at 31 March 2024.

15. MEMBERS' LIABILITY

The Charity is a company limited by guarantee. The members of the company are the members of the Society generally. Each member of the charitable company undertakes to contribute to the assets of the company In the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

16. RELATED PARTY TRANSACTIONS

The accounts include a grant of £770 (2023: £770) payable to the Scottish Society for Computers and Law (“SSCL”). SSCL is a charity registered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.

SOCIETY FOR COMPUTERS AND LAW

England & Wales - Charity number 266331

Accounts

Registered number: 01133537
Charity number: 266331

SOCIETY FOR COMPUTERS AND LAW

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Bishop Fleming

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	F Barrio T Crick A Crystal M Lavy M Lumley S McLean M O'Conor C O'Donoghue (Resigned 19 April 2023) K Ramo P Shaw, Chair S Thomas A Rose (Appointed 19 April 2023) M Tanna (Appointed 19 April 2023)
Company registered number	01133537
Charity registered number	266331
Registered office	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
Company secretary	Caroline Gould
Chief executive officer	Caroline Gould
Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
Bankers	Barclays Bank Plc Leicester LE87 2BB

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2022 to 31 March 2023.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The Trustees confirm that they have given due consideration to general guidance published by the charity commission relating to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

The charity's objects are specifically restricted to the following:

(1) The advancement of education of the public in the fields of:

- a. Information technology law and other related legal subjects,
- b. Information technology as applied to the practice of law, and
- c. The law, by the use of information technology.

(2) The promotion of sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

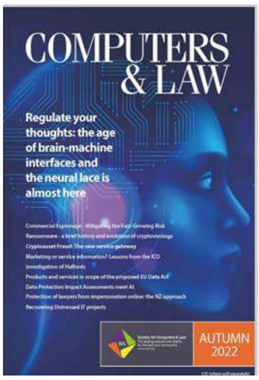
Like many similar organisations, the transition out of the pandemic presented the Society for Computers and Law with numerous challenges and this post-pandemic period has been the most challenging as SCL and its members adjust to changes in the way we work. SCL has had to change the way that it operates to safeguard its members, staff and its financial security.

Post-covid, SCL implemented a phased and flexible return to the SCL office with hybrid working available to all members of SCL staff. The team are now in the office at least 3 days a week. SCL events are presented as a mixture of online and hybrid meetings and conferences, and the Trustees were delighted to return to an in-person annual conference at the Institution of Engineering and Technology in London on Thursday 22 September 2022.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

- Production of the SCL magazine "*Computers & Law*" – currently in digital format only.



- Development and maintenance of an educational website www.scl.org of which (i) all content is accessible free of charge to anyone with an ac.uk email address, and (ii) a large amount of content available to the general public free of charge.
- Provision of an educational programme of conferences, meetings, webinars, special interest groups and the website.
- Offering free membership of the Society to trainee solicitors, trainee legal executives, trainee paralegals, and pupil barristers until they qualify. This category of membership includes full access to the content of the website and attendance at SCL events at the members' rate and access to the digital edition of the SCL magazine.
- The "Tech Law Essentials" training programme, available exclusively online and available to all, at any time. SCL offers a programme of training modules which are regularly updated, and which cover all the key areas of practice in tech law. It is intended that the number of modules available and topics covered will continue to increase and that an SCL Tech Law Curriculum for Cohorts and Digitally Driven Ongoing Incremental Learning will be developed from 2022 onwards. A new programme of Tech Law Essentials online modules is scheduled to be launched in late 2023.
- The furtherance of the SCL University Ambassadors' scheme and support of our student community generally. SCL is committed to raising awareness of tech law as a specialty within universities, beginning at undergraduate level. Central to SCL's existence is the aim of fostering the understanding of tech law and universities ought to be providing the next generation of lawyers with an awareness of tech law as a legal specialty.
- Considering and, as appropriate, responding to relevant government, public or sectoral consultations.
- Supporting and collaborating with relevant, like-minded organisations
- The SCL Diversity and Inclusion Advisory Group aims to give a platform and safe space to those whose voice is not always heard and who do not feel fully represented within our sector. We want SCL to use its position of privilege and influence within the tech law sector to help make a meaningful change.
- Sustainability and technology are closely connected and SCL has a very active Sustainability and ESG Group. Technology lawyers are being called upon to advise and facilitate change, both for their external clients and within their own organisations (in-house and private practice). As innovation and disruptive technologies enable action to meet the SDGs, the need for robust legal frameworks, policy and regulation will only grow. It is also likely that sustainability and ESG criteria will become even more integrated in business, law and society as progress continues to be made.

ACHIEVEMENTS AND PERFORMANCE

The Trustees continue to ensure that SCL provides education and cost-effective training and up to the minute information about tech law and technology relevant to that law through its meetings, magazine, and website. SCL was delighted to be invited in 2022 to co-produce the third edition of the Blockchain Legal and Regulatory Guidance in collaboration with the Tech London Advocates (TLA) Blockchain Legal and Regulatory Group and The Law Society. The Trustees were also particularly pleased to support the launch of the SCL AI Schools project, an outreach initiative aimed at helping underprivileged 6th form students consider a career in the tech law sector. A new SCL Mediation Scheme is also in the pipeline. A fee will be payable to SCL when anyone uses the scheme.

Social media is used daily to increase awareness of the work of SCL and to create debate amongst the membership and beyond. SCL continues to have a steady growth in interaction across its social media platforms.

(a) Magazine and Website

The magazine and website are key strengths of SCL, and the Trustees are grateful to the SCL Editor David Chaplin for his work to continually improve the magazine and the monthly SCL News Review. David's dynamic approach to working with the SCL community is noted with gratitude.

'Computers & Law' magazine continues to attract high quality tech law articles as well as articles on legal technology considered relevant to SCL members and to the wider public. The SCL Editor continues to build on SCL's traditions but is always looking to innovate and to meet the changing needs of its readers. SCL's publishing activities are a core part of the membership package and so SCL intends to enhance that value to expand both its membership and readership and in so doing, help to meet its charitable objectives. SCL is currently looking into the possibility of supplying the magazine via "print on demand" for those who wish to buy a printed copy of the magazine.

The weekly SCL newsletter is well received by members. The newsletter contains a weekly missive from the Editor, recommended additional reading, the latest tech law news, articles, details of forthcoming SCL events and external events that SCL members have been invited to attend.

Online training greatly increases SCL's accessibility to the community as it's available to everyone no matter where they are and enables members to keep up to date and connect with one another for a very modest cost, often free of charge. SCL online training is open to all. Online training ensures that all SCL members including students and academics in UK academic institutions can benefit from the expertise of speakers at SCL events.

The Trustees feel that they are providing SCL members worldwide with an extensive educational programme through the magazine, webinars and online training programme, most elements of which are also made available to non-members. In addition, UK academic institutions are given free access to an extensive educational programme through the e-magazine and news reviews, podcasts and webinars.

(b) Events

In the year ended 31 March 2023 SCL held 28 events.

(b 1) Annual Conference

"Tech Law with Impact – and all you need for 2023"- The SCL Annual Conference 2022 – in-person, live online and recorded on Thursday 22 September 2022 at the IET in London..

The picture below shows the Conference session: "*Law Tech – The Future of Data Privacy and Data Protection*"

Chair: Elizabeth Denham CBE, International Consultant, Data and Tech, Baker McKenzie LLP, Former Information Commissioner for the UK

Panellists: Fabienne Lornage, Data Protection Officer Nexis Solutions & CEMEA-Asia, LexisNexis Legal & Professional,

Stewart Room, Head of Technology, Media & Communications Sector, DWF and **John O'Brien**, Lead Legal Counsel, Data Protection, Revolut

The following events were held during the year:

07/04/2022	SCL Women in Tech Law Group webinar: The Future of FinTech
20/04/2022	Society for Computers and Law Annual General Meeting
27/04/2022	SCL AI Group webinar- "Updates and Initiatives"
04/05/2022	SCL In-House Group webinar: Group Negotiation Expert Seminar
12/05/2022	SCL webinar: "Online safety, digital services and competition in digital markets"
27/06/2022	SCL AI Conference
05/07/2022	SCL SESG Group webinar: ESG in lawyers' day-to-day work
13/07/2022	SCL Technology Conference – the Tech of Tech Law
25/08/2022	SCL "Tech Law Summer Cinema" - Monday 15 August 2022 - Thursday 25 August 2022
22/09/2022	SCL Annual Conference 2022 - "Tech Law with Impact – and all you need for 2023"
01/11/2022	Contemporary issues that affect the future of law - Legal Technology, Law Practices, and Climate Change
08/11/2022	SCL Digital Media Group Masterclass
15/11/2022	SCL Women in Tech Law - Navigating a Tech Law Career
21/11/2022	SCL AI for Schools Programme Launch Event
24/11/2022	SCL Tea & Tech Extra: "An Introduction to the Fediverse"
29/11/2022	SCL Outsourcing Group Half-Day Masterclass
08/12/2022	SCL Policy Forum 2022: "Present and Future Law for 3D Internet"
20/12/2022	SCL Tea and TeXmas: wrapping things up and looking ahead

12/01/2023	SCL In-House Lawyers Group event: Legal ops – what is it and how can it unlock the potential of in-house legal teams?
19/01/2023	SCL Women in Tech Law - Responsible AI - From Principles to Practice
25/01/2023	SCL Annual Data Protection Update
31/01/2023	SCL Meeting: "What is Cloud?"
02/02/2023	SCL Annual IT Contracts Update 2023 - Leeds
09/02/2023	SCL Annual IT Contracts Update 2023 - London
01/03/2023	SCL SESG Group Webinar: "Can Tech Save Us?"
08/03/2023	SCL Event: "Tech and Abuse of Dominance, and Tech, Digital Assets and NFT - from cutting edge to mainstream"
22/03/2023	SCL Annual Tech Disputes Masterclass

FINANCIAL REVIEW

a. GOING CONCERN

The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF THE YEAR

At 31 March 2023 there were 1,662 (2022:1,652) individual members, 65 (2022: 68) UK academic members and 435 (2022: 340) trainee solicitors, trainee legal executives, trainee paralegals and pupil barrister members of SCL. Trainee lawyers receive SCL membership free of charge.

In the year ended 31 March 2023 the charity had total incoming resources of £357,053 (2022: £352,947) and expenditure of £425,276 (2022: £377,694) resulting in a deficit for the year of £68,223 (2022: £24,747).

c. RESERVES POLICY

The Trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2023/24 is £406,596).

As at 31 March 2023 SCL's unrestricted reserves were £319,930 represented by £358,105 of fixed assets and £41,745 of net current liabilities, (net of £1,421 of restricted reserves), which means that there is currently a shortfall of reserves against the target. Due to the advance receipt of membership and event income the Charity maintains a positive cash position and the trustees consider that it has adequate resource to meet its liabilities as they fall due.

The trustees have prepared forecasts in line with a return to a full programme of activities in 2023 and 2024 that is anticipated to return the Charity to an in year surplus and net current assets during 2023-24 which will in turn replenish the current shortfall of reserves against the target.

The planned 2023/24 expenditure includes:

a. Reworking and launching the SCL Tech Law Essentials Programme (T2) which provides online training for all;

b. Supporting the advancement of the SCL Adjudication Scheme - a three-month procedure for technology disputes and looking to create a new SCL Mediation Scheme to sit alongside and complement the Adjudication Scheme – both schemes will provide income for the Society.

c. Supporting the development of the Remote Courts Worldwide website and supporting the on-going RCW project.

d. Initiatives to increase SCL's international reach and improving SCL's network of international contributors'

e. Funding the SCL Student Ambassadors' and AI for Schools schemes.

f. Continual development and improvement of the educational resources, in particular the SCL website.

The Trustees acknowledge that these are challenging times, but consider that the plans in place to increase SCL's income in addition to the current reserves, are appropriate for SCL's purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Society for Computers and Law is a company limited by guarantee no 1133537, registered under the Companies Act 2006, and is a registered charity no 266331.

SCL's governing documents are its Memorandum (amended 20 March 2002) and its Articles of Association (as approved by Special Resolution on 16 January 2013) which are available from SCL's registered office or from its website (www.scl.org).

The Trustee Board manages the affairs of the company.

Professor Richard Susskind OBE KC (Hon) is President of SCL. The Trustees are grateful to him for the amount of time and commitment he gives to SCL, particularly as we work towards our 50th Anniversary. Professor Susskind is a former Chair of SCL.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are also directors for the purposes of the Companies Act 2006.

The Trustee Board oversees the appointment and reappointment of Trustees. The Trustees are appointed at a General Meeting of SCL. Not less than seven and not more than twenty-eight clear days before the date appointed for holding a General Meeting, notice is given to all persons who are entitled to receive notice of the meeting of any person who is recommended by the Trustee Board for appointment or reappointment as a Trustee. The notice gives the particulars of that person which would, if he were so appointed or reappointed, be required to be included in the Company's register of the members of the Trustee Board.

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend new Board members on the basis of ability, determination and commitment to ensure the future success of SCL. The Trustees also consider applications made by eligible SCL members to join the SCL Board of Trustees.

The eligibility criteria for an SCL Trustee is as follows:

Continuous membership of SCL for at least 5 years at the point of nomination.

A track record of engagement with SCL which may include some or all of the following examples:

- involvement with the SCL Groups.
- leading SCL initiatives such as the new SCL Adjudication Scheme.

- speaking at SCL events.
- leading a consultation response on behalf of SCL.
- writing for Computers & Law magazine and the SCL website.
- promoting SCL membership.

At the Annual General Meeting on Wednesday 19 April 2023 Anne Rose and Minesh Tanna were elected as Trustees for the first time. Cynthia O'Donoghue retired from the Board and the Trustees would like to thank Cynthia for her enormous contribution to the Society during her time as an SCL Trustee.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees are responsible for the overall direction of SCL and all strategic planning. The Trustee Board meets at least 8 times a year to review performance and progress to date.

The day-to-day management of SCL is delegated to the Chief Executive Officer who is based at SCL Headquarters in Bristol.

d. RISK MANAGEMENT

The Trustees have examined the major risks which SCL faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks.

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website.

Academics, students and unemployed SCL members are offered substantially discounted rates for their attendance at all SCL events including conferences.

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products.

SCL will continue using its resources to expand its online education programme.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Society for Computers and Law for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees 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 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 judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material

departures disclosed and explained in the financial statements.

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

This report was approved by the Trustees on12/15/2023 and signed on their behalf by:

DocuSigned by:

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Patricia Shaw

Chair of Board of Trustees

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Trustees' report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the industry and sector, control environment and business performance of the entity;
- We have considered the results of our enquiries with management and the trustees to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the areas of high risk to be in relation to revenue recognition. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures within the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Financial Reporting Standard 102 and UK tax legislation. In addition, we considered provision of other laws and regulations that do not have a direct effect on the financial statements but compliance with may be fundamental for the Company's ability to operate or avoid a material penalty. These included health and safety regulations; employment legislation; and data protection laws.

Our audit procedures performed to respond to the risks identified included, but were not limited to:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Chris Trantham FCA (Senior statutory auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 20 December 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	-	-	7,070
Charitable activities	4	356,887	-	356,887	345,847
Investments	5	166	-	166	30
Total income		357,053	-	357,053	352,947
Expenditure on:					
Charitable activities	6	423,106	2,170	425,276	377,694
Total expenditure		423,106	2,170	425,276	377,694
Net movement in funds		(66,053)	(2,170)	(68,223)	(24,747)
Reconciliation of funds:					
Total funds brought forward		382,413	3,591	386,004	410,751
Net movement in funds		(66,053)	(2,170)	(68,223)	(24,747)
Total funds carried forward		316,360	1,421	317,781	386,004

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 26 form part of these financial statements.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01133537

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	10		**358,105**		369,331
Current assets					
Debtors	11	**53,342**		50,760	
Cash at bank and in hand		**77,381**		120,168	
		130,723		170,928	
Creditors: amounts falling due within one year	12	**(171,047)**		(154,255)	
Net current liabilities / assets			**(40,324)**		16,673
Total assets less current liabilities			**317,781**		386,004
Total net assets			**317,781**		386,004
Charity funds					
Restricted funds	13		**1,421**		3,591
Unrestricted funds	13		**316,360**		382,413
Total funds			**317,781**		386,004

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

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P Shaw
Chair of Board of Trustees

Date: 12/15/2023

1. GENERAL INFORMATION

Society for Computers and Law is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The registered office is Unit 4.5, Paintwork's, Arnos Vale, Bristol, BS4 3EH.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Society for Computers and Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Trustees note that the Charity has made a deficit of £68,223 (2022: £24,747) and has net current liabilites of £40,324 (2022: net current assets of £16,673).

The Trustees have prepared forecasts that support a return to an in year surplus and net current asset position underpinned by the return to a full programme of events during 2023 and 2024. The Charity has also maintained a positive cash position. As such the Trustees consider that the Charity has adequate resources to ensure that it is able to settle its liabilities as they fall due.

As such the Trustees have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over 50 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

2. ACCOUNTING POLICIES (continued)

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and 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.

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 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.

2.12 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Restricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Grants	-	**-**	7,070
TOTAL 2022	7,070	7,070	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Subscriptions	201,670	**201,670**	209,505
Events and conferences	107,658	**107,658**	33,052
Publishers licensing income	3,429	**3,429**	2,983
Advertising income	-	**-**	2,850
Online training	13,780	**13,780**	12,572
Webinar Income	3,370	**3,370**	53,550
Annual IT Contracts update	26,980	**26,980**	31,335
TOTAL 2023	356,887	**356,887**	345,847

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Bank interest receivable	166	**166**	30

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	**Support costs 2023 £**	**Total funds 2023 £**	Total funds 2022 £
Charitable activities	124,614	300,662	**425,276**	377,694
TOTAL 2022	118,057	259,637	377,694	

ANALYSIS OF DIRECT COSTS

	Total funds 2023 £	Total funds 2022 £
Grants	**770**	770
Magazine	**25,377**	25,066
Conferences	**57,385**	42,771
Website expenses	**31,594**	36,204
Website improvements	**9,488**	13,246
	124,614	118,057

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Staff costs	**229,377**	206,423
Depreciation	**13,493**	10,302
Office facilities	**6,443**	6,180
Telephone	**2,182**	1,972
Stationery, post, copy and print	**353**	302
Training	**793**	391
Travel and subsistence	**9,468**	4,913
Audit and accountancy fees	**12,956**	9,187
Administrative costs	**22,795**	16,719
Storage costs	**169**	146
Other expenses	**2,633**	3,102
	300,662	259,637

7. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £9,750 (2022: £5,300) and accountancy of £500 (2022: £500).

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	**176,979**	157,799
Social security costs	**14,900**	13,134
Contribution to defined contribution pension schemes	**37,498**	35,490
	229,377	206,423

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
	5	4

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	**1**	1

Key Management Personnel
All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £100,110 (2022: £95,767).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2022	**357,000**	**37,325**	**19,893**	**414,218**
Additions	**-**	**-**	**2,267**	**2,267**
At 31 March 2023	**357,000**	**37,325**	**22,160**	**416,485**
DEPRECIATION				
At 1 April 2022	**15,173**	**15,768**	**13,946**	**44,887**
Charge for the year	**7,140**	**3,584**	**2,769**	**13,493**
At 31 March 2023	**22,313**	**19,352**	**16,715**	**58,380**
NET BOOK VALUE				
At 31 March 2023	**334,687**	**17,973**	**5,445**	**358,105**
At 31 March 2022	341,827	21,557	5,947	369,331

11. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Trade debtors	**25,889**	33,587
Other debtors	**73**	-
Prepayments and accrued income	**27,380**	17,173
	53,342	50,760

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Credit card	**8,249**	8,415
Trade creditors	**10,928**	3,472
Other taxation and social security	**9,843**	8,231
Other creditors	**3,963**	684
Accruals and deferred income	**138,064**	133,453
	171,047	154,255

	2023 £	2022 £
Deferred income at 1 April 2022	**107,487**	113,070
Resources deferred during the year	**103,370**	107,487
Amounts released from previous periods	**(107,487)**	(113,070)
	103,370	107,487

Deferred income relates to income received in advance throughout the year for annual subscriptions that continue into the next financial year. Also included, is income received in advance for events.

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS				
Reserves	**382,413**	**357,053**	**(423,106)**	**316,360**
RESTRICTED FUNDS				
Remote Courts Initiative	**3,591**	**-**	**(2,170)**	**1,421**
TOTAL OF FUNDS	**386,004**	**357,053**	**(425,276)**	**317,781**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
Reserves	411,450	345,877	(374,914)	382,413
RESTRICTED FUNDS				
Remote Courts Initiative	(699)	7,070	(2,780)	3,591
TOTAL OF FUNDS	410,751	352,947	(377,694)	386,004

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best pratice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

14. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £37,498 (2022: £35,490).

Contributions totaling £3,276 (2022: £Nil) were payable to the scheme at the balance sheet date and are included in creditors.

15. OPERATING LEASE COMMITMENTS

The Charity had no commitments under non-cancellable operating leases at 31 March 2023.

16. MEMBERS' LIABILITY

The Charity is a company limited by guarantee. The members of the company are the members of the Society generally. Each member of the charitable company undertakes to contribute to the assets of the company In the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

17. RELATED PARTY TRANSACTIONS

The accounts include a grant of £770 (2022: £770) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity registered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.

Accounts

Registered number: 01133537
Charity number: 266331

SOCIETY FOR COMPUTERS AND LAW

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Bishop Fleming

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	F Barrio (appointed 21 April 2021) T Crick A Crystal (appointed 21 April 2021) M Lavy M Lumley S McLean M O'Conor C O'Donoghue K Ramo P Shaw, Chair S Thomas (appointed 21 April 2021)
Company registered number	01133537
Charity registered number	266331
Registered office	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
Company secretary	Caroline Gould
Chief executive officer	Caroline Gould
Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
Bankers	Barclays Bank Plc Leicester LE87 2BB

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2021 to 31 March 2022.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The Trustees confirm that they have given due consideration to general guidance published by the charity commission relating to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

The charity's objects are specifically restricted to the following:

(1) The advancement of education of the public in the fields of:

a. Information technology law and other related legal subjects,

b. Information technology as applied to the practice of law, and

c. The law, by the use of information technology.

(2) The promotion of the sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

Like many similar organisations, lockdown and the subsequent transition out of the pandemic presented the Society for Computers and Law with numerous challenges. It has been widely acknowledged that this period in time has been difficult for charities in general. SCL has had to adjust and to change the way that it operates in order to safeguard its staff, members, and its financial security.

In-line with Government guidance, the SCL office in Bristol remained closed for part of 2021, re-opening once it was safe to do so. Since the introduction of the vaccination programme, SCL has implemented a phased and flexible return to the SCL office with hybrid working now available to all members of SCL staff. The majority of SCL events remained online only (with one or two exceptions for some smaller in-person events) up to 31 March 2022, including the production of the second entirely digital SCL Annual Conference which took place on Wednesday 17 and Thursday 18 November 2021.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

- Production of the SCL magazine *"Computers & Law"* - in digital format only since February 2020.

- Development and maintenance of an educational website www.scl.org of which (i) all content is accessible free of charge to anyone with an ac.uk email address, and (ii) a large amount of content available to the general public free of charge.
- Provision of an educational programme disseminated via online conferences, meetings, webinars, special interest and regional groups and the website.
- Offering free membership of the Society to trainee solicitors, trainee legal executives, trainee paralegals, and pupil barristers until they qualify. This category of membership includes full access to the content of the website and attendance at SCL events at the members' rate and access to the digital edition of the SCL magazine.
- The "Tech Law Essentials" training programme, available exclusively online and available to all, at any time. SCL offers a programme of training modules which are regularly updated, and which cover all the key areas of practice in tech law. It is intended that the number of modules available and topics covered will continue to increase and that an SCL Tech Law Curriculum for Cohorts and Digitally Driven Ongoing Incremental Learning will be developed from 2022 onwards. A new programme of Tech Law Essentials modules is scheduled to launch in 2023.
- The furtherance of the SCL University Ambassadors' scheme and support of our student community generally. SCL is committed to raising awareness of tech law as a specialty within universities, beginning at undergraduate level. Central to SCL's existence is the aim of fostering the understanding of tech law and universities ought to be providing the next generation of lawyers with an awareness of tech law as a legal specialty.
- Considering and, as appropriate, responding to relevant government, public or sectoral consultations.
- Supporting and collaborating with relevant, like-minded organisations
- The SCL Diversity and Inclusion Advisory Group which aims to give a platform and safe space to those whose voice is not always heard and who do not feel fully represented within our sector. We want SCL to use its position of privilege and influence within the tech law sector to help make a meaningful change.
- Sustainability and technology go hand-in-hand and SCL has a very active Sustainability and ESG Group. Technology lawyers are being called upon to advise and facilitate change, both for their external clients and also within their own organisations (in-house and private practice). As innovation and disruptive technologies enable action to meet the SDGs, the need for robust legal frameworks, policy and regulation will only grow. It is also likely that sustainability and ESG criteria will become even more integrated in business, law and society as progress continues to be made.

ACHIEVEMENTS AND PERFORMANCE

The Trustees continue to ensure that SCL provides education and cost-effective training and up to the minute information about tech law and technology relevant to that law through its meetings, magazine and website. The Trustees were delighted when it was announced in April 2021 that SCL had become the only appointment body named in the Digital Dispute Resolution Rules by the UK Jurisdiction Taskforce which was endorsed by The Rt Hon Sir Geoffrey Vos, Master of the Rolls.

Social media is used daily to increase the awareness of the work of SCL and to create debate amongst the membership and beyond. There has been a steady growth in Twitter followers (currently just over 4450 followers) and members of the SCL LinkedIn Group, Facebook page and YouTube channel.

(a) Magazine and Website

The magazine and website are key strengths of SCL, and the Trustees are grateful to the SCL Editor David Chaplin for his dedication to the continuous improvement of both the magazine and the new monthly SCL News Review and for his proactive approach to working with the SCL community generally.

'Computers & Law' magazine continues to attract high quality tech law articles as well as articles on legal technology considered relevant to SCL members and to the wider public. The high volume of quality articles received for the magazine means that some articles can only appear online. The SCL Editor continues to build on SCL's traditions but is always looking to innovate and to meet the changing needs of its readers.

SCL's publishing activities are a core part of the membership package and so SCL intends to enhance that value to expand both its membership and readership and in so doing, help to meet its charitable objectives.

The weekly SCL newsletter is well received by members. The newsletter contains a weekly missive from the Editor, recommended additional reading, the latest tech law news, articles, details of forthcoming SCL events and external events that SCL members have been invited to attend.

Online training greatly increases SCL's accessibility to the community as it's available to everyone no matter where they are and enables members to keep up to date and connected with one another for a very modest cost, sometimes free of charge. SCL online training is open to all. Online training ensures that all SCL members including students and academics in UK academic institutions have the opportunity to benefit from the expertise of speakers at SCL events.

The Trustees feel that they are providing SCL members worldwide with an extensive educational programme through the magazine, webinars and online training programme, most elements of which are also made available to non-members. In addition, UK academic institutions are given free access to an extensive educational programme through the online magazine, podcasts and webinars.

(b) Events
In the year ended 31 March 2022 SCL held 51 events.

(b 1) Annual Conference
"Tech Law in a Sustainable Civil Society"- The SCL Annual Conference 2021 - live online on Wednesday 17 and Thursday 18 November. A dedicated website https://2021.scl.org/ was developed for the benefit of those attending the Conference and where the recordings of the event were uploaded afterwards.

The following events were held during the year:

15/04/2021	SCL and BCS Law Specialist Group Joint event: The Government by Algorithm Debate – Thursday 15 April 2021 @ 6.30 pm
21/04/2021	Society for Computers and Law Annual General Meeting - Wednesday 21 April 2021 @ 2.15 pm
28/04/2021	SCL Women in Tech Law Around the World: US - Wednesday 28 April 2021 @ 4.30 pm

29/04/2021	SCL Digital Media Group event: "Digital Disruption of the Entertainment Industry" – Thursday 29 April 2021 @ 12 pm
06/05/2021	SCL webinar: Bias Issues and AI - Thursday 6 May 2021 @ 4 pm
12/05/2021	SCL In-house Lawyers' Group "Moving forward from a pandemic: everything the in-house tech lawyer needs to know" - Wednesday 12 May 2021 @ 1.00 pm
26/05/2021	SCL Wellbeing webinar: "How to Safely Return to 'Normality'" - Wednesday 26 May 2021 @ 12 pm
27/05/2021	SCL IT Disputes Group event: "How to Win a Tech Arbitration" – Thursday 27 May 2021 @ 5 pm
09/06/2021	SCL In-house Lawyers' Group Discussion - Wednesday 9 June 2021 @ 1 pm
15/06/2021	SCL Privacy and DP Group Masterclass: "Getting ready for the new SCC's" - Tuesday 15 June 2021 @ 4 pm
17/06/2021	SCL webinar: Navigating Agile Projects - Disputes, Contracts and Lessons Learnt – Thursday 17 June 2021 @ 3 pm
24/06/2021	SCL webinar: Lloyd v Google – where does the justice lie? - Thursday 24 June 2021 @ 12 pm
28/06/2021	SCL webinar: The Draft EU AI Regulation: what does it mean for you? - Monday 28 June 2021 @ 4 pm
01/07/2021	SCL webinar: NFTs Demystified: a Tech Lawyer's Perspective - Thursday 1 July 2021 @ 12 pm
12/07/2021	SSCL online event: The Role of Lawyers in an Era of Computational Law - Monday 12 July 2021 @ 5.30 pm
14/07/2021	SCL In-House Lawyers' Group Meeting - "Can we Contract More Efficiently?" – Wednesday 14 July 2021 @ 1 pm
20/07/2021	SCL Tech Law Essentials webinar: "Patents for computer inventions – always worth thinking about" - Tuesday 20 July 2021 @ 4 pm
22/07/2021	SCL Trainee Group webinar: Ransomware; How do you respond? - Thursday 22 July 2021 @ 12 pm
11/08/2021	SCL In-house Lawyers' Group Lunch Byte - Wednesday 11 August 2021 @ 1 pm
18/08/2021	SCL Student Bytes: Let's Talk Crypto with Leigh Sagar - Wednesday 18 August 2021 @ 6 pm
08/09/2021	SCL In-house Lawyers' Group: "How to thrive as a digital lawyer in the FS sector" – Wednesday 8 September 2021 @ 1 pm
14/09/2021	SCL Tech Law Essentials - "Regulated Environments: an introduction" - Tuesday 14 September 2021 @ 4 pm
15/09/2021	AI Ethics and Regulations - Wednesday 15 September 2021 @ 2 pm
22/09/2021	SCL webinar: Celebrating Business Women's Day with keynote speaker Fran Halsall, Triple Olympian – Wednesday 22 September 2021 @ 3pm

29/09/2021	SCL webinar: Is it time for a code of conduct for software audits? - Thursday 8 July 2021 @ 5 pm
05/10/2021	SCL Tech Law Essentials: Software Licensing Law - Tuesday 5 October 2021 @ 4 pm
13/10/2021	SCL webinar: "Everything in moderation, including moderation" - Wednesday 13 October 2021 @ 3.30 pm
13/10/2021	SCL In-House Group Lunch Byte - Wednesday 13 October 2021 @ 1 pm
19/10/2021	SCL Junior Lawyers' Group event: "Making a Career of IT Law" - Tuesday 19 October 2021 @ 5.30 pm
19/10/2021	SSCL event: Your Supply Chain and their Cyber Security - Tuesday 19 October 2021 @ 5.30 pm
21/10/2021	SCL Privacy and DP Group webinar: Deep dive on EU and UK SCCs - Thursday 21 October 2021 @ 12 pm
01/11/2021	SCL Student Bytes: AI and the Law - Monday 1 November 2021 @ 6 pm
02/11/2021	SCL Tech Law Essentials: Cloud Computing - Tuesday 2 November 2021 @ 4 pm
12/11/2021	SCL Digital Media Group event: "Talent in the Digital World" - Friday 12 November 2021 @ 10 am
17/11/2021	SCL Annual Conference 2021 "Tech Law in a Sustainable Civil Society" - Wednesday 17 November 2021 & Thursday 18 November 2021
23/11/2021	SCL Tech Law Essentials: Renegotiation and Disputes - Tuesday 23 November 2021 @ 4 pm
25/11/2021	SCL Privacy and Data Protection Group webinar: "Transfer Impact Assessments" - Thursday 25 November 2021 @ 1 pm
30/11/2021	SCL webinar: APIs & Software Copyright in 2021: A View from each Side of the Pond – Tuesday 30 November @ 12 pm
02/12/2021	SCL Junior Lawyers' Group event: Contracts for clouds: what's in the standard terms of service and what can you negotiate? - Thursday 2 December 2021 @ 1 pm
07/12/2021	CIArb London Branch Webinar: Cryptoassets and the UKJT Digital Dispute Resolution Rules – Tuesday 7 December 2021 @ 6 pm
08/12/2021	"AI and Human Rights" - Wednesday 8 December 2021 @ 2.30 pm
13/12/2021	SCL Privacy & Data Protection Group webinar: "Cross-border data transfers under China's data laws" - Monday 13 December @ 12 pm
16/12/2021	SCL Women in Tech Law presents: On the Tech Law Horizon: what's coming up in 2022? – Thursday 16 December 2021 @ 4 pm
13/01/2022	SCL Legal Tech Online Conference - Thursday 13 January 2022 from 10 am
27/01/2022	SCL Annual Data Protection Update 2022 - Thursday 27 January 2022 @ 4 pm

15/02/2022	SCL Annual IT Contracts Update 2022 Part 1 & 2 - Tuesday 8 February 2022 and Tuesday 15 February 2022 @ 1 pm
22/02/2022	SCL Women in Tech Law Around the World: APAC - Tuesday 22 February 2022 @ 8.30 am
23/02/2022	SCL IT Disputes Group: Restraining Contract Termination by Injunction - Wednesday 23 February 2022 @ 5 pm
01/03/2022	SCL Cyber Security Masterclass webinar - Tuesday 1 March 2022 @ 1 pm
10/03/2022	SCL Women in Tech Law: International Women's Day 2022 - #BreakTheBias - Thursday 10 March 2022 @ 1 pm
17/03/2022	SCL Sir Brian Neill Lecture 2022: "The Future for Dispute Resolution: Horizon Scanning" to be given by The Rt Hon Sir Geoffrey Vos - Thursday 17 March 2022 @ 6 pm

FINANCIAL REVIEW

a. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF THE YEAR

At 31 March 2022 there were 1632 (2021:1464) individual members, 68 (2021: 47) UK academic members and 380 (2021:378) trainee lawyer members of SCL. Trainee lawyers receive SCL membership free of charge.

c. RESERVES POLICY

The Trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2022/23 is £351,969).

However as at 31 March 2022, SCL's unrestricted reserves of £382,413 were running at a level approximately equivalent to 109% of the next year's budgeted expenditure. The planned 2022/23 expenditure includes:

a. Providing more hybrid events to support the community;

b. Recruiting a new person to join the SCL team, focusing on event management;

c. Supporting and improving the SCL Tech Law Essentials Programme which provides online training for all;

d. Increasing the number of concessionary places offered at SCL events for those experiencing financial hardship during this challenging time and free places for students in full-time education;

e. Supporting the advancement of the SCL Adjudication Scheme - a three-month procedure for technology disputes and looking to create a new SCL Mediation Scheme to sit alongside and complement the Adjudication Scheme;

f. Supporting the development of the Remote Courts Worldwide website and supporting the on-going RCW project;

g. Initiatives to increase SCL's international reach and improving SCL's network of international contributors;

h. Funding the SCL Student Ambassadors' Scheme;

i. Continual development and improvement of the educational resources on the SCL website and improving the CRM system.

The Trustees consider the current reserves to be appropriate for SCL's purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Society for Computers and Law is a company limited by guarantee no 1133537, registered under the Companies Act 2006, and is a registered charity no 266331.

SCL's governing documents are its Memorandum (amended 20 March 2002) and its Articles of Association (as approved by Special Resolution on 16 January 2013) which are available from SCL's registered office or from its website (www.scl.org).

The Trustee Board manages the affairs of the company.

Professor Richard Susskind, OBE FRSE is President of SCL. The Trustees are grateful to him for the amount of time and commitment Professor Susskind continues to give SCL. Professor Susskind is a former Chair of SCL.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are also directors for the purposes of the Companies Act 2006.

The Trustee Board oversees the appointment and reappointment of Trustees. The Trustees are appointed at a General Meeting of SCL. Not less than seven and not more than twenty-eight clear days before the date appointed for holding a General Meeting, notice is given to all persons who are entitled to receive notice of the meeting of any person who is recommended by the Trustee Board for appointment or reappointment as a Trustee. The notice gives the particulars of that person which would, if he were so appointed or reappointed, be required to be included in the Company's register of the members of the Trustee Board.

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend new Board members on the basis of ability, determination and commitment to ensure the future success of SCL. The Trustees also consider applications made by eligible SCL members to join the SCL Board of Trustees.

The eligibility criteria for an SCL Trustee is as follows:

Continuous membership of SCL for at least 5 years at the point of nomination

A track record of engagement with SCL which may include some or all of the following examples:

- involvement with the SCL Groups;
- leading SCL initiatives such as the new SCL Adjudication Scheme;
- speaking at SCL events;
- leading a consultation response on behalf of SCL;
- writing for Computers & Law magazine and the SCL website;
- promoting SCL membership.

At the Annual General Meeting on Wednesday 20 April 2022 Mark Lumley and Dr Katia Ramo were re-elected as Trustees.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees are responsible for the overall direction of SCL and all strategic planning. The Trustee Board meets at least 8 times a year to review performance and progress to date.

The day-to-day management of SCL is delegated to the Chief Executive Officer who is based at SCL Headquarters in Bristol.

d. RISK MANAGEMENT

The Trustees have examined the major risks which SCL faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks.

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website.

Academics, students and unemployed SCL members are offered substantially discounted rates for their attendance at all SCL events including conferences.

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products.

SCL will continue using its resources to expand its online education programme.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Society for Computers and Law for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees 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 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

The Trustees' Report was approved by order of the Board of Trustees, on 15 December 2022 and signed on its behalf by:

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Patricia Shaw
Chair of Board of Trustees

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW (CONTINUED)

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the industry and sector, control environment and business performance of the entity;
- We have considered the results of our enquiries with management and the directors to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the areas of high risk to be in relation to revenue recognition. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures within the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Financial Reporting Standard 102 and UK tax legislation. In addition, we considered provision of other laws and regulations that do not have a direct effect on the financial statements but compliance with may be fundamental for the Company's ability to operate or avoid a material penalty. These included health and safety regulations; employment legislation; and data protection laws.

Our audit procedures performed to respond to the risks identified included, but were not limited to:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
  Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW (CONTINUED)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Roger Pimblett.

Roger Pimblett BA FCA (Senior statutory auditor)
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 19 | 12 | 22

Bishop Fleming LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	7,070	7,070	10,000
Charitable activities	4	345,847	-	345,847	296,442
Investments	5	30	-	30	73
Total income		345,877	7,070	352,947	306,515
Expenditure on:					
Charitable activities		374,914	2,780	377,694	353,727
Total expenditure		374,914	2,780	377,694	353,727
Net movement in funds		(29,037)	4,290	(24,747)	(47,212)
Reconciliation of funds:					
Total funds brought forward		411,450	(699)	410,751	457,963
Net movement in funds		(29,037)	4,290	(24,747)	(47,212)
Total funds carried forward		382,413	3,591	386,004	410,751

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 27 form part of these financial statements.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01133537

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	10		**369,331**		377,562
Current assets					
Debtors	11	**50,760**		31,428	
Cash at bank and in hand		**120,168**		164,983	
		170,928		196,411	
Creditors: amounts falling due within one year	12	**(154,255)**		(163,222)	
Net current assets			**16,673**		33,189
Total assets less current liabilities			**386,004**		410,751
Total net assets			**386,004**		410,751
Charity funds					
Restricted funds	13		**3,591**		(699)
Unrestricted funds	13		**382,413**		411,450
Total funds			**386,004**		410,751

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

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P Shaw
Chair of Board of Trustees

Date: 12/16/2022

1. GENERAL INFORMATION

Society for Computers and Law is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The registered office is Unit 4.5, Paintwork's, Arnos Vale, Bristol, BS4 3EH.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Society for Computers and Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

At the balance sheet date, the trustees have carefully considered the impact of the COVID-19 pandemic, as detailed on pages 2 - 10 in the trustees report and have concluded that they are able to continue as a going concern and believes this to be the appropriate basis on which to prepare the accounts.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE (CONTINUED)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over 100 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and 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.

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 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.

2.12 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Restricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Grants	7,070	**7,070**	10,000
TOTAL 2021	10,000	10,000	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Subscriptions	209,505	**209,505**	180,082
Events and conferences	33,052	**33,052**	18,972
Publishers licensing income	2,983	**2,983**	3,407
Advertising income	2,850	**2,850**	-
Online training	12,572	**12,572**	18,227
Webinar Income	53,550	**53,550**	37,675
Annual IT Contracts update	31,335	**31,335**	38,079
TOTAL 2022	345,847	**345,847**	296,442

5. INVESTMENT INCOME

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Bank interest receivable	30	**30**	73

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	**Support costs 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Charitable activities	118,057	259,637	**377,694**	353,727
TOTAL 2021	110,623	243,104	353,727	

ANALYSIS OF DIRECT COSTS

	Total funds 2022 £	Total funds 2021 £
Grants	**770**	770
Magazine	**25,066**	24,750
Conferences	**42,771**	44,225
Website expenses	**36,204**	35,394
Website improvements	**13,246**	5,484
	118,057	110,623

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Staff costs	**206,423**	181,439
Depreciation	**10,302**	9,747
Temporary staff	**-**	12,710
Office facilities	**6,180**	6,168
Telephone	**1,972**	1,728
Stationery, post, copy and print	**302**	226
Training	**391**	83
Travel and subsistence	**4,913**	3,001
Audit and accountancy fees	**9,187**	9,855
Administrative costs	**16,719**	15,455
Storage costs	**146**	159
Other expenses	**3,102**	2,533
	259,637	243,104

7. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £5,300 (2021: £4,841) and accountancy of £500 (2021: £309).

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	**157,799**	138,669
Social security costs	**13,134**	11,232
Contribution to defined contribution pension schemes	**35,490**	31,538
	206,423	181,439

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
	4	3

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	**1**	1

Key Management Personnel
All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £95,767 (2021: £92,141).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2021	**357,000**	**37,325**	**17,822**	**412,147**
Additions	**-**	**-**	**2,071**	**2,071**
At 31 March 2022	**357,000**	**37,325**	**19,893**	**414,218**
DEPRECIATION				
At 1 April 2021	**11,603**	**12,177**	**10,805**	**34,585**
Charge for the year	**3,570**	**3,591**	**3,141**	**10,302**
At 31 March 2022	**15,173**	**15,768**	**13,946**	**44,887**
NET BOOK VALUE				
At 31 March 2022	**341,827**	**21,557**	**5,947**	**369,331**
At 31 March 2021	345,397	25,148	7,017	377,562

11. DEBTORS

	2022 £	2021 £
DUE WITHIN ONE YEAR		
Trade debtors	**33,587**	22,199
Prepayments and accrued income	**17,173**	9,229
	50,760	31,428

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Credit card	**8,415**	9,361
Trade creditors	**3,472**	1,849
Other taxation and social security	**8,231**	7,233
Other creditors	**684**	3,431
Accruals and deferred income	**133,453**	141,348
	154,255	163,222

	2022 £	2021 £
Deferred income at 1 April 2021	**113,070**	106,258
Resources deferred during the year	**107,487**	113,070
Amounts released from previous periods	**(113,070)**	(106,258)
	107,487	113,070

Deferred income relates to income received in advance throughout the year for annual subscriptions that continue into the next financial year. Also included, is income received in advance for events.

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
Reserves	**411,450**	**345,877**	**(374,914)**	**382,413**
RESTRICTED FUNDS				
Remote Courts Initiative	**(699)**	**7,070**	**(2,780)**	**3,591**
TOTAL OF FUNDS	**410,751**	**352,947**	**(377,694)**	**386,004**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
Reserves	457,963	296,515	(343,028)	411,450
RESTRICTED FUNDS				
Remote Courts Initiative	-	10,000	(10,699)	(699)
TOTAL OF FUNDS	457,963	306,515	(353,727)	410,751

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best pratice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

14. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £35,490 (2021: £31,538).

Contributions totaling £nil (2021: £2,759) were payable to the scheme at the balance sheet date and are included in creditors.

15. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	**250**	250
Later than 1 year and not later than 5 years	**1,000**	1,000
Later than 5 years	**244,250**	244,500
	245,500	245,750

16. MEMBERS' LIABILITY

The Charity is a company limited by guarantee. The members of the company are the members of the Society generally. Each member of the charitable company undertakes to contribute to the assets of the company In the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

17. RELATED PARTY TRANSACTIONS

The accounts include a grant of £770 (2021: £770) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity reigistered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.

Accounts

Registered number: 01133537
Charity number: 266331

SOCIETY FOR COMPUTERS AND LAW

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Bishop Fleming

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Company registered number	01133537
Charity registered number	266331
Registered office	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
Company secretary	Caroline Gould
Chief executive officer	Caroline Gould
Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
Bankers	Barclays Bank Plc 36 East Street Bristol BS3 4HE

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2020 to 31 March 2021.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The Trustees confirm that they have given due consideration to general guidance published by the charity commission relating to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

The charity's objects are specifically restricted to the following:

(1) The advancement of education of the public in the fields of:

a. Information technology law and other related legal subjects,

b. Information technology as applied to the practice of law, and

c. The law, by the use of information technology.

(2) The promotion of the sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

Like many similar organisations, 2020-21 has presented the Society for Computers and Law with numerous unprecedented challenges. It has been widely noted that last 18 months have been particularly difficult for charities in general. SCL has significantly changed the way it operates in order to safeguard its staff, members, and financial wellbeing.

The SCL office in Paintworks, Bristol remained closed for the majority of 2020, however all of the SCL team met in the office in October to oversee the production of the first entirely digital SCL Annual Conference which took place on Wednesday 7 and Thursday 8 October 2020. We were delighted to be joined in the office by SCL Trustee, Mark O'Conor for the second day of the Conference.

Since the introduction of the vaccination programme, we have implemented a phased and flexible return to the SCL office with SCL staff in the office (with social distancing) at least two days per week. All SCL events are currently taking place online only, including the 2021 Annual Conference which took place on 17 and 18 November 2021. SCL hopes to run some hybrid events in 2022 and is looking into how the cost of running hybrid events can be met.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

- Production of the technology law magazine "Computers & Law" - in digital format only since February 2020.

- Development and maintenance of an educational website www.scl.org of which (i) all content is accessible free of charge to anyone with an ac.uk email address, and (ii) increasing amounts of content available to the general public free of charge.
- Provision of an educational programme disseminated via online conferences, meetings, webinars, special interest and regional groups and the website.
- Offering free membership of the Society to trainee solicitors, trainee legal executives, trainee paralegals, and pupil barristers until they qualify. This category of membership includes full access to the content of the website and attendance at SCL events at the members' rate and access to the digital edition of the SCL magazine.
- The "Tech Law Essentials" training programme, available exclusively online and available to all, at any time. SCL offers a programme of fifteen modules which are regularly updated, and which cover all the key areas of practice in tech law. It is intended that the number of modules available and topics covered will continue to increase and that an SCL Tech Law Curriculum for Cohorts and Digitally Driven Ongoing Incremental Learning will be pursued in 2022.
- The furtherance of the SCL University Ambassadors' scheme. SCL is committed to raising awareness of tech law as a specialty within universities, beginning at undergraduate level. Central to SCL's existence is the aim of fostering the understanding of tech law and universities ought to be providing the next generation of lawyers with an awareness of tech law as a legal specialty.
- The SCL mentoring scheme - all student ambassadors are assigned to a mentor who is a qualified lawyer, specialising in tech law. We are also hoping to offer a mentoring scheme for In-House Lawyers in 2022, possibly in partnership with another organisation.
- Considering and, as appropriate, responding to relevant government, public or sectoral consultations.
- Supporting and collaborating with relevant, like-minded organisations
- The SCL Diversity and Inclusion Advisory Group which aims to give a platform and safe space to those whose voice is not always heard and who do not feel fully represented within our sector.
- The creation of a new SCL ESG and Sustainability Group. Technology lawyers are being called upon to advise and facilitate change, both for their external clients and also within their own organisations (in-house and private practice). As innovation and disruptive technologies enable action to meet the SDGs, the need for robust legal frameworks, policy and regulation will only grow. It is also likely that sustainability and ESG criteria will become even more integrated in business, law and society as progress continues to be made.

ACHIEVEMENTS AND PERFORMANCE

The Trustees continue to ensure that SCL provides education and cost-effective training and up to the minute information about tech law and technology relevant to that law through its meetings, magazine and website.

Social media is used daily to increase the awareness of the work of SCL and to create debate amongst the membership and beyond. There has been a steady growth in Twitter followers (currently just over 4300 followers) and members of the SCL LinkedIn Group, Facebook page and YouTube channel.

(a) Magazine and Website

The magazine and website are key strengths of SCL, and the Trustees are grateful to the SCL Editor David Chaplin for his hard work and dedication to the continuous improvement of both the magazine and the website and for his proactive approach to the challenges brought about by the pandemic.

'Computers & Law' magazine continues to attract high quality tech law articles as well as articles on legal technology considered relevant to SCL members and to the wider public. The high volume of quality articles received for the magazine means that some articles can only appear online. The SCL Editor continues to build on SCL's traditions but is always looking to innovate and to meet the changing needs of its readers. SCL's publishing activities are a core part of the membership package and so SCL intends to enhance that value to expand both its membership and readership and in so doing, help to meet its charitable objectives.

The weekly SCL newsletter is well received by members and the wider public. The newsletter contains recommended additional reading from the Editor, the latest tech law news, articles, blogs, details of forthcoming SCL events and external events that SCL members have been invited to attend. All articles featured in the newsletter are freely available to view for a limited period.

SCL already had an established online training programme before the pandemic – which helped enormously as we transitioned to online training only. As well as more formal training sessions, SCL created a new series of "Tea & Tech" sessions which were designed as informal drop-in sessions to support the community, especially those experiencing lockdown in isolation.

Online training greatly increases SCL's accessibility as it's available to everyone no matter where they are located and enables members to keep up to date and connected with one another for a very modest cost, sometimes free of charge. SCL online training is open to all. Online training ensures that all SCL members including students and academics in UK academic institutions have the opportunity to benefit from the expertise of speakers at SCL events, wherever they are located.

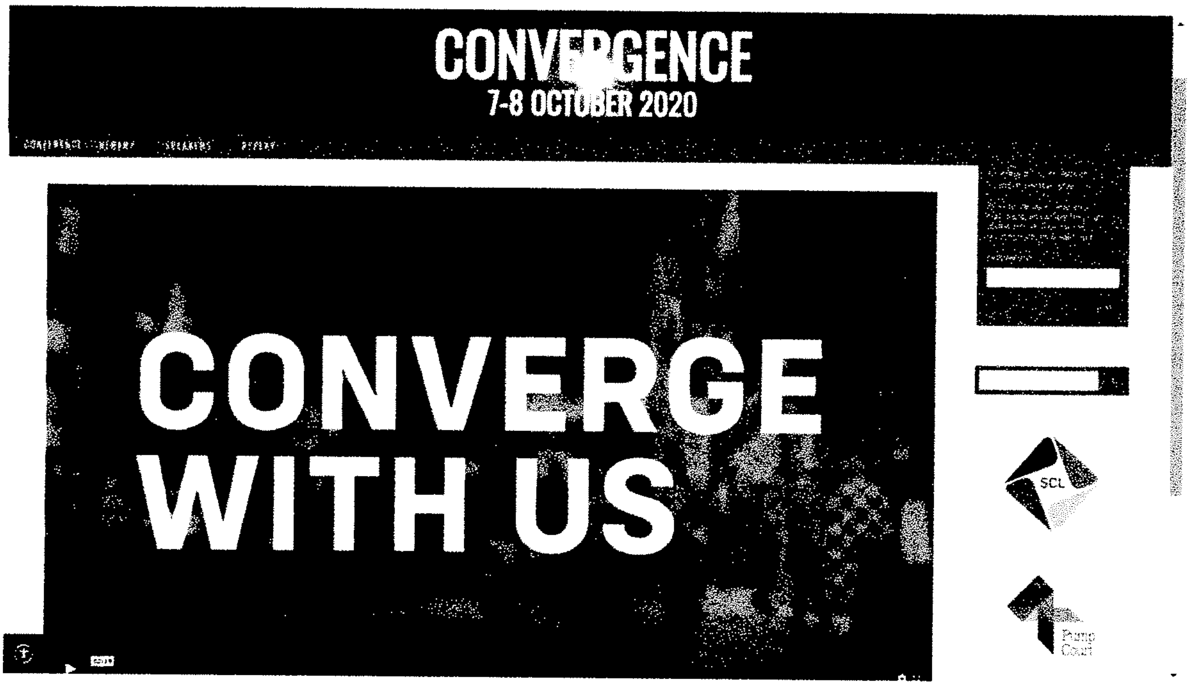
The Trustees feel that they are providing members worldwide with an extensive educational programme through the magazine, webinars and online training programme, most elements of which are also made available to non-members. In addition, UK academic institutions are given free access to an extensive educational programme through the online magazine, podcasts and webinars.

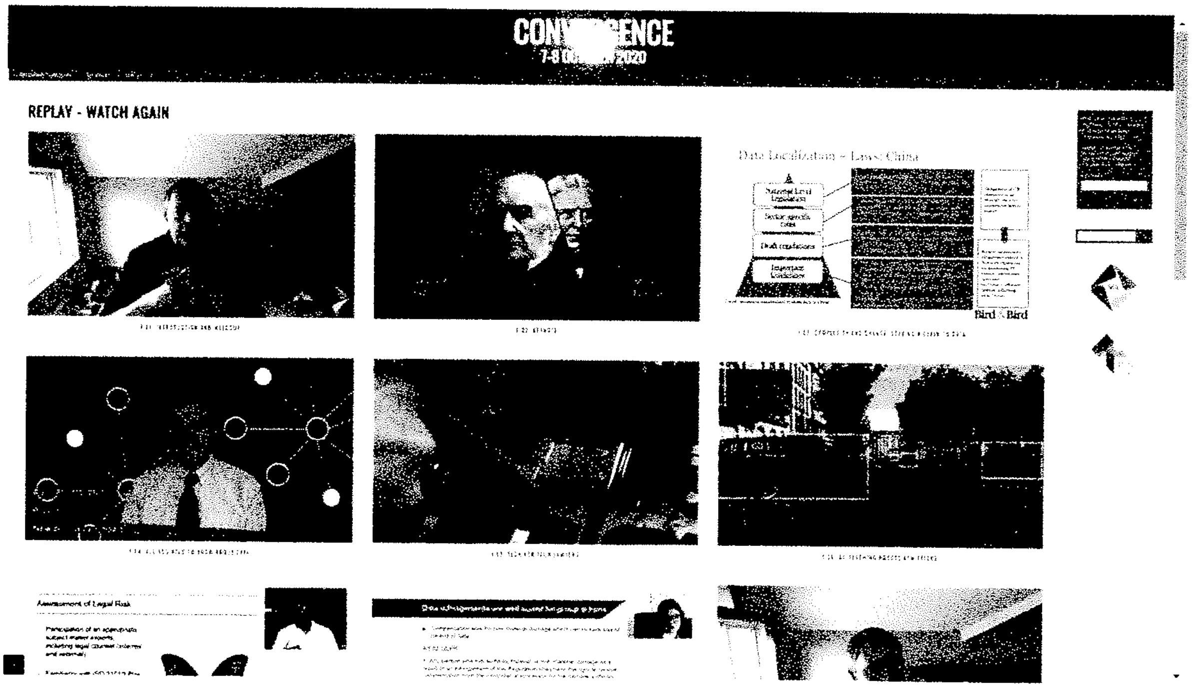
(b) Events

In the year ended 31 March 2021 SCL held 64 events.

(b 1) Annual Conference

"Convergence - Managing Complexity"- The SCL Annual Conference 2020 - live online on Wednesday 7 and Thursday 8 October. A dedicated website https://2020.scl.org/ was developed for the benefit of those attending the Conference and where the recordings of the event were uploaded afterwards.





The following events were held in the year:

29/03/2021 - SCL Trainee Lawyers' Group "IT Contracts 102: where problems can arise in contracts"

26/03/2021 - SCL Tea & Tech Two

19/03/2021 - SCL Tea & Tech Two

12/03/2021 - SCL Tea & Tech Two

09/03/2021 - SCL event: "Why Brexit made IT Law bad for IT businesses"

08/03/2021- SCL Student Bytes event: Celebrating Women Leaders in Tech Law

05/03/2021- SCL Tea & Tech Two

26/02/2021- SCL Tea & Tech Two

19/02/2021 - SCL Tea & Tech Two

16/02/2021 - SCL webinar: "The Digital Services Act and the Future of the Internet"

12/02/2021 - SCL Tea & Tech Two

09/02/2021 - SCL Annual IT Contracts Update 2021 - Part 1 & 2

05/02/2021 - SCL Tea & Tech Two

28/01/2021 - SCL Annual Data Protection Update 2021

26/01/2021 - SCL Trainee Lawyers' Group event: IT Contracts '101'

21/01/2021 - SCL Wellbeing event: "How to Thrive in Lockdown"

20/01/2021 - SCL Adjudication Scheme Mock Adjudication with Live Q&A

19/01/2021 - SCL In-house Technology Lawyers' Group Launch

14/12/2020 - SCL Outsourcing Group event: An interactive group session on some of the biggest issues affecting outsourcing

08/12/2020 - SCL Tech Law Essentials Module: "Big Data and the Internet of Things"

02/12/2020 - "Trust in Tech: The Importance of Diversity in Tech": SCL and Baker McKenzie webinar

24/11/2020 - SCL webinar: Biometrics, Security Standards and New California Law: How U.S. Privacy Laws are Affecting U.K. Businesses

17/11/2020 - SCL and Friends of Imperial College Joint event: "Becoming iHuman: Science and Society"

11/11/2020 - SCL Tea & Tech: "Visual Project Management: A Guided Tour" with Volker Matz

29/10/2020 - SCL webinar: Online Harms

28/10/2020 - SCL Tea & Tech "New Blockchain Guidance" with Anne Rose & Sian Harding

26/10/2020 - SCL Women in Tech Law webinar - Finding your (work) tribe: the importance of community

20/10/2020 - SCL webinar: Key issues when launching mHealth technologies

24/09/2020 - SCL webinar: Causation and Statistics - Using techniques from economics and statistics to assist in assessing liability and causation in legal cases

23/09/2020 - SCL Women in Tech Law webinar: A Day in the Life: the in-house

15/09/2020 - SCL Women in Tech Law Group webinar: Finding your Niche

08/09/2020 - SCL webinar: Me and my Deepfake: a closer look at image rights and our digital selves

02/09/2020 - SCL Tea & Tech - "Becoming iHuman: what's next for neural interfaces?" with Dr Timothy Constandinou and Bill Blackburn

06/08/2020 - SCL webinar: An Overview of Section 230 and Content Moderation - Online Intermediary Liability in the U.S.

23/07/2020 - SCL Student event: "Alternative Paths to Tech Law - an In-House Perspective"

21/07/2020 - SCL webinar: "The Privacy Shield is dead. Long live....what?"

16/07/2020 - SCL Privacy and DP Group webinar: Privacy in times of Covid and transitioning to the new normal

14/07/2020 - SCL webinar: The P2B Regulation Comes In on 12 July 2020 – Are You Ready?

09/07/2020 - SCL and SSCL Joint Webinar: "Remote Hearings and Virtual Appearances – Are you ready for the emerging future?"

08/07/2020 - SCL Tea & Tech: "API's - how they work, and their contribution to the downfall of democracy" with Simon Forrester

02/07/2020 - SCL webinar: Celebrating Women in Tech Law - The Reunion

01/07/2020 - SCL Tea & Tech: "MedTech": Don't let a medical condition interfere with your life"? with Cynthia O'Donoghue

26/06/2020 - SCL Lawyering in a Digital Age Conference: Digital Transformation of Legal Education

25/06/2020 - SCL webinar: "Free Software Unfettered – in conversation with Neil McGovern"

24/06/2020 - SCL Tea & Tech: Demystifying "The Dark Net" with Neil Brown and Alex Bloor

22/06/2020 - SCL webinar: "How to ACE Remote Meetings" - In conversation with Esther Stanhope

19/06/2020 - SCL webinar: "How to stay productive during isolation" - in conversation with Harriet Minter

18/06/2020 - SCL Annual Cyber Security Masterclass webinar

17/06/2020 - SCL Tea & Tech: "Black Lives Matter - Where does the tech law sector go from here?" with Lorraine Chimbga

11/06/2020 - SCL Women in Tech Law Group webinar: A Day in the Life

10/06/2020 - SCL Tea & Tech: "Developing Focus Through Empowered Mindset" with Nick Watson and Gary Waters

03/06/2020 - SCL Tea & Tech: "Limitation and Exclusion Clauses, or How to Breach Your Contract With Impunity" with Gideon Shirazi

01/06/2020 - "There can only be one" [App] - An SCL webinar discussing the implications of the UK Tracing App.

28/05/2020 - SCL Outsourcing Group webinar: "New Approaches to Negotiating Outsourcing Contracts and the Role of the Lawyer"

27/05/2020 - SCL Tea & Tech: "Remote mediation - tips and tricks" with Richard Stephens

20/05/2020 - SCL Tea & Tech: "Quantum computing: still waiting for the leap?" with Rebecca Keating

13/05/2020 - SCL Tea & Tech: "Staying Away from the Cookie Jar"

12/05/2020 - New SCL Tech Law Essentials Module: "Programme and Project Management"

06/05/2020 - SCL Tea & Tech: Leah Grolman discusses Self-Driving Cars and Product Liability

29/04/2020 - SCL Tea & Tech: Mark O'Conor & Trish Shaw on the findings of the Ada Lovelace Institute's COVID-19 Rapid Evidence Review: Exit through the App Store?

22/04/2020 - SCL 'Tea & Tech': SCL Adjudication Scheme as a remote service

15/04/2020 - SCL 'Tea & Tech': Lee Gluyas on Why IT Projects Fail

08/04/2020 - SCL 'Tea & Tech': Richard Stephens discusses force majeure

01/04/2020 - SCL Tea & Tech: "Coronavirus v data protection: where should we draw the line?"

FINANCIAL REVIEW

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF THE YEAR

At 31 March 2021 there were 1464 (2020: 1513) individual members, 47 (2020: 49) UK academic members and 378 (2020: 254) trainee lawyer members of SCL. Trainee lawyers receive SCL membership free of charge.

c. RESERVES POLICY

The trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2021/22 is £345,610).

However as at 31 March 2021 SCL's unrestricted reserves of £411,450 were running at a level approximately equivalent to 119% of the next year's budgeted expenditure. The planned 2021/22 expenditure includes:

a. Providing even more online events to support the community;

b. Supporting and improving the SCL Tech Law Essentials Programme which provides online training for all;

c. Increasing the number of concessionary places offered at SCL events for those experiencing financial hardship during this challenging time and free places for students in full-time education;

d. Offering the opportunity for graduates to work with the SCL team on a paid basis, assisting with research, event management and SCL's student schemes;

e. Supporting the advancement of the SCL Adjudication Scheme - a three-month procedure for technology disputes;

f. Developing the Remote Courts Worldwide website and supporting the on-going RCW project;

g. Initiatives to increase SCL's international reach and improving SCL's network of international contributors;

h. Funding the SCL Student Ambassadors' Scheme;

i. Continuation and support of the SCL mentoring scheme;

j. Development of a new SCL website and improved CRM system.

The Trustees consider the current reserves to be appropriate for SCL's purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Society for Computers and Law is a company limited by guarantee no 1133537, registered under the Companies Act 2006, and is a registered charity no 266331.

SCL's governing documents are its Memorandum (amended 20 March 2002) and its Articles of Association (as approved by Special Resolution on 16 January 2013) which are available from SCL's registered office or from its website (www.scl.org).

The Trustee Board manages the affairs of the company.

Professor Richard Susskind, OBE FRSE is President of SCL. The Trustees are grateful to him for the amount of time and commitment he continues to give SCL. Professor Susskind is a former Chair of SCL.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are also directors for the purposes of the Companies Act 2006.

The Trustee Board oversees the appointment and reappointment of Trustees. The Trustees are appointed at a General Meeting of SCL. Not less than seven and not more than twenty-eight clear days before the date appointed for holding a General Meeting, notice is given to all persons who are entitled to receive notice of the meeting of any person who is recommended by the Trustee Board for appointment or reappointment as a Trustee. The notice gives the particulars of that person which would, if he were so appointed or reappointed, be required to be included in the Company's register of the members of the Trustee Board.

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend new Board members on the basis of ability, determination and commitment to ensure the future success of SCL. The Trustees also consider applications made by eligible SCL members to join the SCL Board of Trustees.

The eligibility criteria for an SCL Trustee is as follows:

Continuous membership of SCL for at least 5 years at the point of nomination.

A track record of engagement with SCL which may include some or all of the following examples:

- involvement with the SCL Groups;
- leading SCL initiatives such as the new SCL Adjudication Scheme;
- speaking at SCL events;
- leading a consultation response on behalf of SCL;
- writing for Computers & Law magazine and the SCL website;
- promoting SCL membership.

At the Annual General Meeting on Wednesday 21 April 2021, Patricia Shaw, Sue McLean, Mark O'Conor, Matthew Lavy, Cynthia O'Donoghue and Toby Crick were re-elected to the Board of Trustees. At this meeting, Patricia Shaw became the new SCL Chair, taking over from Mark O'Conor who became Vice President of SCL. Sue McLean became the new SCL Vice-Chair.

Fernando Barrio, Shelley Thomas and Andy Crystal were elected the Board of Trustees for the first time.

Fernando Barrio is Senior Lecturer in Business Law at the School of Business and Management of the Queen Mary University of London and the Academic Lead for Resilience and Sustainability at the Queen Mary Global Policy Institute. He carried out his undergraduate studies in International Relations at the Universidad de Belgrano, Buenos Aires, Argentina and Law at the University of London. He has a Masters in International Cooperation Studies (Legal System of International Cooperation) from the Graduate School of International Development of Nagoya University and a Ph.D. in International Cooperation from Nagoya University, Japan, as well as a Certificate in Learning and Teaching in Higher Education from the London Metropolitan University, a Postgraduate Professional Diploma in Peace Studies and Conflict Resolution from Chulalongkorn University, Thailand and a Postgraduate Certificate in Global Business and Politics from the Yale School of Management.

Fernando's scholarship and public engagement experiences are underlined by the global regulation of information technology, intellectual property, human rights and their application to different industries and business. Currently, Fernando is focused on agri-food and agri-business regulation, particularly legal and policy issues of smart farming and biotechnology, climate change and sustainability related business regulatory framework, and community resilience policies.

Shelley Thomas is Associate General Counsel and Senior Vice President at Bank of America, supporting the Bank's global Technology and Operations teams and advising on global privacy laws. Prior to joining the Bank, she was Head of Risk and Compliance and In House Counsel for Eversheds LLP, and before that, a partner specialising in commercial, technology and privacy issues at Hill Dickinson LLP.

Andy Crystal is a senior lawyer within Amazon Web Services' ("AWS") EMEA Legal team. He advises in relation to cloud technologies, including AWS basic storage and compute Services but also their most advanced Services including artificial intelligence and virtual robotics. He has a particular skill-set in financial services and insurance regulatory requirements for cloud and leads a team of lawyers working on financial services matters including transactions and public policy / regulatory engagements. He is a winner of Amazon Legal's "Invent and Simplify" global award for technology innovation and process improvements. He was recognised by The Legal 500 as a "Next Generation Lawyer" whilst in private practice.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees are responsible for the overall direction of SCL and all strategic planning. The Trustee Board meets at least 8 times a year to review performance and progress to date.

The day-to-day management of SCL is delegated to the Chief Executive Officer who is based at SCL Headquarters in Bristol.

d. RISK MANAGEMENT

The Trustees have examined the major risks which SCL faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks.

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website.

Academics, students and unemployed SCL members are offered substantially discounted rates for their attendance at all SCL events including conferences.

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products.

SCL will continue using its resources to expand its online education programme.

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

This report was approved by the Trustees on 15 December 2021 and signed on their behalf by:

Patricia Shaw

Chair of the Board of Trustees

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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 . Under company law, the Trustees 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW (CONTINUED)

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the sector, control environment and financial performance throughout the year;
- We have considered the results of enquiries with management and Trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Group operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act, Companies Act and FRS 102 (SORP).

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;
- Assessing year end reserve balances, classification of funds and in year transfers between the funds;
- Performing detailed transactional testing in relation to the recognition of revenue with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in financial statements or non-compliance with regulation, will be detected by us. The risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Roger Pimblett

Roger Pimblett BA FCA (Senior statutory auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 20/12/21

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	10,000	-	10,000	-
Charitable activities	4	-	296,442	296,442	381,750
Investments	5	-	73	73	254
Total income		10,000	296,515	306,515	382,004
Expenditure on:					
Charitable activities		10,699	343,028	353,727	372,710
Total expenditure		10,699	343,028	353,727	372,710
Net movement in funds		(699)	(46,513)	(47,212)	9,294
Reconciliation of funds:					
Total funds brought forward		-	457,963	457,963	448,669
Net movement in funds		(699)	(46,513)	(47,212)	9,294
Total funds carried forward		(699)	411,450	410,751	457,963

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 28 form part of these financial statements.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01133537

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	10		**377,562**		381,588
Current assets					
Debtors	11	**31,428**		37,164	
Cash at bank and in hand		**164,983**		179,457	
		196,411		216,621	
Creditors: amounts falling due within one year	12	**(163,222)**		(140,246)	
Net current assets			**33,189**		76,375
Total assets less current liabilities			**410,751**		457,963
Net assets excluding pension asset			**410,751**		457,963
Total net assets			**410,751**		457,963
Charity funds					
Restricted funds	13		**(699)**		-
Unrestricted funds	13		**411,450**		457,963
Total funds			**410,751**		457,963

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

P Shaw
Chair of Board of Trustees

Date: 15th December 2021

1. GENERAL INFORMATION

Society for Computers and Law is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The registered office is Unit 4.5, Paintwork's, Arnos Vale, Bristol, BS4 3EH.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Society for Computers and Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

At the balance sheet date, the trustees have carefully considered the impact of the COVID-19 pandemic, as detailed on pages 2 - 11 in the trustees report and have concluded that they are able to continue as a going concern and believes this to be the appropriate basis on which to prepare the accounts.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE (CONTINUED)

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over 100 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and 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.

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 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.

2.12 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Grants	10,000	**10,000**	-

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Subscriptions	180,082	**180,082**	200,429
Events and conferences	18,972	**18,972**	164,560
Publishers licensing income	3,407	**3,407**	2,816
Advertising income	-	**-**	1,560
Online training	18,227	**18,227**	12,385
Webinar Income	37,675	**37,675**	-
Annual IT Contracts update	38,079	**38,079**	-
	296,442	**296,442**	381,750

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Bank interest receivable	73	**73**	254

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	**Support costs 2021 £**	**Total funds 2021 £**	Total funds 2020 £
Charitable activities	110,623	243,104	**353,727**	372,710
TOTAL 2020	147,582	225,128	372,710	

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Total funds 2021 £	Total funds 2020 £
Grants	**770**	770
Magazine	**24,750**	51,962
Conferences	**44,225**	54,192
Website expenses	**35,394**	29,047
Website improvements	**5,484**	11,611
	110,623	147,582

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Staff costs	**181,439**	162,379
Depreciation	**9,747**	9,188
Temporary staff	**12,710**	11,115
Office facilities	**6,168**	4,842
Telephone	**1,728**	1,527
Stationery, post, copy and print	**226**	914
Training	**83**	38
Travel and subsistence	**3,001**	6,406
Audit and accountancy fees	**9,855**	9,583
Administrative costs	**15,455**	16,143
Storage costs	**159**	159
Other expenses	**2,533**	2,834
	243,104	225,128

7. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £4,841 (2020: £4,700) and accountancy of £309 (2020: £300).

8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	**138,669**	123,139
Social security costs	**11,232**	10,581
Contribution to defined contribution pension schemes	**31,538**	28,659
	181,439	162,379

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
	3	3

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	**1**	-

Key management personnel
All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £92,141 (2020: £87,835).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2020	**357,000**	**35,002**	**14,424**	**406,426**
Additions	**-**	**2,323**	**3,398**	**5,721**
At 31 March 2021	**357,000**	**37,325**	**17,822**	**412,147**
DEPRECIATION				
At 1 April 2020	**8,033**	**8,655**	**8,150**	**24,838**
Charge for the year	**3,570**	**3,522**	**2,655**	**9,747**
At 31 March 2021	**11,603**	**12,177**	**10,805**	**34,585**
NET BOOK VALUE				
At 31 March 2021	**345,397**	**25,148**	**7,017**	**377,562**
At 31 March 2020	348,967	26,347	6,274	381,588

11. DEBTORS

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	**22,199**	28,241
Other debtors	**-**	92
Prepayments and accrued income	**9,229**	8,831
	31,428	37,164

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Credit card	**9,361**	933
Trade creditors	**1,849**	5,170
Other taxation and social security	**7,233**	5,380
Other creditors	**3,431**	2,405
Accruals and deferred income	**141,348**	126,358
	163,222	140,246

	2021 £	2020 £
Deferred income at 1 April 2020	**106,258**	108,585
Resources deferred during the year	**113,070**	106,258
Amounts released from previous periods	**(106,258)**	(108,585)
	113,070	106,258

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
Reserves	**457,963**	**296,515**	**(343,028)**	**411,450**
RESTRICTED FUNDS				
Remote Courts Initiative	**-**	**10,000**	**(10,699)**	**(699)**
TOTAL OF FUNDS	**457,963**	**306,515**	**(353,727)**	**410,751**

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best pratice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
Reserves	448,669	382,004	(372,710)	457,963

14. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £31,538 (2020: £28,659).

Contributions totaling £2,759 (2020: £2,405) were payable to the scheme at the balance sheet date and are included in creditors.

15. OPERATING LEASE COMMITMENTS

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	**250**	250
Later than 1 year and not later than 5 years	**1,000**	1,000
Later than 5 years	**245,750**	244,750
	247,000	246,000

16. MEMBERS' LIABILITY

The Charity is a company limited by guarantee. The members of the company are the members of the Society generally. Each member of the charitable company undertakes to contribute to the assets of the company In the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

17. RELATED PARTY TRANSACTIONS

The accounts include a grant of £770 (2020: £770) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity reigistered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.