

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	12
Independent auditors' report on the financial statements	13 - 16
Statement of financial activities	17
Balance sheet	18
Notes to the financial statements	19 - 28

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

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

Trustees	M O'Connor T Crick A Crystal (appointed 21 April 2021) M Lavy M Lumley S McLean C O'Donoghue P Shaw, Chair K Ramo S Thomas (appointed 21 April 2021) F Barrio (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 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'Connor 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.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021



- 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.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021



**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

- 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

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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'Connor & 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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

- 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.

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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'Connor, 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'Connor who became Vice President of SCL. Sue McLean became the new SCL Vice-Chair.

Fernando Barrio, Shelley Thomas and Andy Crystal were elected to 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.

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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.

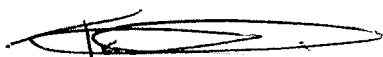
DISCLOSURE OF INFORMATION TO AUDITORS

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

(CONTINUED)

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.

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

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.

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

**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.

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

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

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

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

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 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

**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 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**

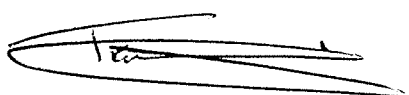
**BALANCE SHEET
AS AT 31 MARCH 2021**

	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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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	-
	<u>296,442</u>	<u>296,442</u>	<u>381,750</u>

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	73	73	254
	<u>73</u>	<u>73</u>	<u>254</u>

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
	<u>110,623</u>	<u>243,104</u>	<u>353,727</u>	<u>372,710</u>
TOTAL 2020	<u>147,582</u>	<u>225,128</u>	<u>372,710</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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
	<u>181,439</u>	<u>162,379</u>

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

2021 No.	2020 No.
<u>3</u>	<u>3</u>

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).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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 practice 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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
	<u>247,000</u>	<u>246,000</u>

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 registered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.