

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

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

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**SOCIETY FOR COMPUTERS AND LAW
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**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'Connor
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.



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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

- 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.

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TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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.

TECH LAW IN A SUSTAINABLE CIVIL SOCIETY

NOVEMBER 17 & 18 2021

[ITINERARY](#)
[SPEAKERS](#)
[PRIMERS](#)
[REPLAY](#)

REPLAY

1.1 INTRODUCTION AND WELCOME

1.2 HAS SOCIAL MEDIA KILLED DEMOCRACY?

1.3 A TREETOP VIEW OF CHINA'S DATA LAWS

Definitions and Overlaps

Enter your conference password into the box below to unlock the re-watch content on this site.

By entering your conference password, you accept the privacy policy for this site and agree to receive you as a legal user.

password:

log in

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 |

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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

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**TRUSTEES REPORT (CONTINUED)
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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	CI Arb 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

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**TRUSTEES REPORT (CONTINUED)
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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;

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

- 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.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

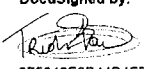
DISCLOSURE OF INFORMATION TO AUDITORS

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:

DocuSigned by:

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Patricia Shaw
Chair of Board of Trustees

**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 '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.

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**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.

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

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.

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

**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 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
		<u>170,928</u>	<u>196,411</u>
Creditors: amounts falling due within one year	12	(154,255)	(163,222)
Net current assets		<u>16,673</u>	<u>33,189</u>
Total assets less current liabilities		<u>386,004</u>	<u>410,751</u>
Total net assets		<u>386,004</u>	<u>410,751</u>
Charity funds			
Restricted funds	13	3,591	(699)
Unrestricted funds	13	382,413	411,450
Total funds		<u>386,004</u>	<u>410,751</u>

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.

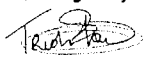
However, an audit is required in accordance with section 145 of the Charities Act 2011.

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:


975049F6B44B4FB...

P Shaw
Chair of Board of Trustees

Date: 12/16/2022

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. INCOME FROM DONATIONS AND GRANTS

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants	7,070	7,070	10,000
	<u>7,070</u>	<u>7,070</u>	
TOTAL 2021	10,000	10,000	
	<u>10,000</u>	<u>10,000</u>	

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
	<u>345,847</u>	<u>345,847</u>	<u>296,442</u>
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
	<u>30</u>	<u>30</u>	<u>73</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>118,057</u>	<u>259,637</u>	<u>377,694</u>	
TOTAL 2021	110,623	243,104	353,727	
	<u>110,623</u>	<u>243,104</u>	<u>353,727</u>	

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
	<u>118,057</u>	<u>110,623</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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	2021
No.	No.
4	3

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

	2022	2021
	No.	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).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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	<u>357,000</u>	<u>37,325</u>	<u>19,893</u>	<u>414,218</u>
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	<u>15,173</u>	<u>15,768</u>	<u>13,946</u>	<u>44,887</u>
NET BOOK VALUE				
At 31 March 2022	<u>341,827</u>	<u>21,557</u>	<u>5,947</u>	<u>369,331</u>
At 31 March 2021	<u>345,397</u>	<u>25,148</u>	<u>7,017</u>	<u>377,562</u>

11. DEBTORS

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>154,255</u>	<u>163,222</u>
	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)
	<u>107,487</u>	<u>113,070</u>

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 practice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>245,500</u>	<u>245,750</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 (2021: £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.