

Registered number: 01133537

Charity number: 266331

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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	2 - 7
Independent auditors' report on the financial statements	8 - 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 25

**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 2024**

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

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

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

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

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

Objects

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

- (1) The advancement of education of the public in the fields of:
 - a. Information technology law and other related legal subjects,
 - b. Information technology as applied to the practice of law, and
 - c. The law, by the use of information technology.
- (2) The promotion of sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

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

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

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

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

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

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

an SCL Tech Law curriculum available on the Moodle training platform for ongoing digital learning, set for release in late 2024.

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

(a) Magazine and Website

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

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

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

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

The Trustees are proud of the extensive educational opportunities SCL provides to its members around the world, through the magazine, webinars, and online training. Many of these resources are also accessible to non-

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

members, and UK academic institutions benefit from free access to a wide-ranging educational programme that includes e-magazines, news reviews, podcasts, and webinars.

(b) Events

In the year ended 31 March 2024 SCL held 32 events.

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

The following events were held during the year:

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

FINANCIAL REVIEW

a. GOING CONCERN

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

Further details of this and regarding the adoption of the going concern basis can be found in the Accounting Policies note 2.2. In light of these considerations the Trustees have a reasonable expectation that the charity has

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

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. REVIEW OF THE YEAR

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

c. RESERVES POLICY

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

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

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

- a) Relaunching the SCL Tech Law Essentials Programme (T2) on the Moodle training platform, ensuring accessible and comprehensive online training for all users. A new enterprise licence scheme has been introduced for those organisations that want to use T2 training team wide.
- b) Introducing a new accreditation scheme for tech lawyers
- c) Developing a new AI accreditation module.
- d) Enhancing the SCL Adjudication Scheme, a streamlined three-month process for resolving technology disputes, and introducing the new SCL Mediation Scheme as a complementary service. Both initiatives are set to generate additional revenue for the Society.
- e) Expanding SCL's global footprint through initiatives aimed at strengthening connections and building a robust network of international contributors.
- f) Providing support for impactful programs like the SCL Student Ambassadors and the AI for Schools initiatives.
- g) Continuously improving and enriching educational resources, with a focus on enhancing the SCL website.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

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

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

The Trustee Board manages the affairs of the company.

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

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

The eligibility criteria for an SCL Trustee is as follows:

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

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

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

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

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

d. RISK MANAGEMENT

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

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

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

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Society for Computers and Law for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

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

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

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

Patricia Shaw

Patricia Shaw

Chair of Board of Trustees

21 March 2025

**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 2024 which comprise the Statement of financial activities, the Balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

BASIS FOR OPINION

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

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

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

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

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

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

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

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

OTHER INFORMATION

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

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

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

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

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

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

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

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

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

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the

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

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

further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

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

USE OF OUR REPORT

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



Chris Trantham FCA (Senior statutory auditor)

for and on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

10 Temple Back

Bristol

BS1 6FL

Date: 24 March 2025

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2024

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

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

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

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

Signed by:

Patricia Shaw

975049F6B44B4FB...

P Shaw

Chair of Board of Trustees

Date: 3/21/2025

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 GOING CONCERN

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

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TAXATION

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

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

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

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

Depreciation is provided on the following bases:

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES (continued)

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 LIABILITIES AND PROVISIONS

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

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

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

2.11 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 OPERATING LEASES

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

2.13 PENSIONS

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

2.14 FUND ACCOUNTING

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. INVESTMENT INCOME

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

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

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

6. AUDITORS' REMUNERATION

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. STAFF COSTS

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

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

	2024 No.	2023 No.
	5	5

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

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

Key Management Personnel

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

8. TRUSTEES' REMUNERATION AND EXPENSES

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS

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

10. DEBTORS

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Credit card	24,558	8,249
Trade creditors	33,697	10,928
Other taxation and social security	5,778	9,843
Other creditors	8,973	3,963
Accruals and deferred income	121,015	138,064
	194,021	171,047
	2024	2023
	£	£
Deferred income at 1 April 2023	103,370	107,487
Resources deferred during the year	99,726	103,370
Amounts released from previous periods	(103,370)	(107,487)
	99,726	103,370

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

STATEMENT OF FUNDS - PRIOR YEAR

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

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best 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 2024**

13. PENSION COMMITMENTS

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

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

14. OPERATING LEASE COMMITMENTS

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

15. MEMBERS' LIABILITY

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

16. RELATED PARTY TRANSACTIONS

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