

Registered number: 01133537
Charity number: 266331

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

**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 2025**

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

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

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

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

Objects

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

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

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

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

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

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

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

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

- Supporting the next generation of lawyers - trainee solicitors, legal executives, paralegals, and pupil barristers receive free membership until qualification. This opens up full access to the SCL website, discounted event attendance, and our digital magazine.
- Expanding "Tech Law Essentials" - our on-demand training programme provides flexible, high-quality learning whenever and wherever it's needed on our Moodle platform, helping learners stay ahead of emerging trends.
- Championing students and university engagement - through our growing University Ambassadors' initiative, SCL is fostering early interest in tech law and helping students see the subject as a vital, exciting career path.
- Inspiring future talent through AI for Schools - SCL members are encouraged to support this outreach project, which helps disadvantaged sixth formers explore opportunities in tech law and the wider legal tech sector.
- Shaping the conversation - we actively contribute to government and sector consultations, ensuring SCL's expertise helps inform and influence tech law policy and practice.
- Collaborating with like-minded organisations - partnerships are central to amplifying our impact and promoting shared values across the tech and legal sectors.
- Championing inclusion and progress - SCL empowers voices across the tech law community, ensuring our influence drives meaningful, inclusive change.
- Driving the sustainability agenda - through the SCL Sustainability and ESG Group, we're spotlighting how technology and law intersect with global sustainability goals. As innovation accelerates, so does the need for strong, ethical legal frameworks to guide it - and SCL is proud to be part of that journey.
- Being recognized as the "voice of tech law".

ACHIEVEMENTS AND PERFORMANCE

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

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

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

Magazine and Website

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

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

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

(a) Events

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

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

FINANCIAL REVIEW

a. GOING CONCERN

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

b. REVIEW OF THE YEAR

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

c. RESERVES POLICY

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

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

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

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

meet its liabilities as they fall due.

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

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

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

The Trustee Board manages the affairs of the company.

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its

**SOCIETY FOR COMPUTERS AND LAW
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

The eligibility criteria for an SCL Trustee is as follows:

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

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

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

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

d. RISK MANAGEMENT

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

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

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

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

- Select suitable accounting policies and then apply them consistently.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

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

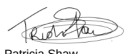
DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

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

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

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



Patricia Shaw

Patricia Shaw
(Trustee)

11 December 2025

**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 2025 which comprise the Statement of financial activities, the Balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

BASIS FOR OPINION

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

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

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

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

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

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

**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
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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

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

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

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

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

USE OF OUR REPORT

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


Chris Trantham

Christopher Trantham MA FCA (Senior statutory auditor)

for and on behalf of

Bishop Fleming Audit Limited

Chartered Accountants

Statutory Auditors

10 Temple Back

Bristol

BS1 6FL

Date: 15 December 2025

**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 2025**

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

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

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

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REGISTERED NUMBER:01133537

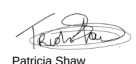
BALANCE SHEET
AS AT 31 MARCH 2025

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

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

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

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


Patricia Shaw

P Shaw
(Trustee)

Date: 11 December 2025

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

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

2.2 GOING CONCERN

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

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

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

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

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

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
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2. ACCOUNTING POLICIES (continued)

2.3 INCOME

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

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

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

2.4 EXPENDITURE

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

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

2.6 TAXATION

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

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2. ACCOUNTING POLICIES (continued)

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

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

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

Depreciation is provided on the following bases:

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

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2.10 LIABILITIES AND PROVISIONS

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

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

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

2.11 FINANCIAL INSTRUMENTS

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

2.12 OPERATING LEASES

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

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2. ACCOUNTING POLICIES (continued)

2.13 PENSIONS

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

2.14 FUND ACCOUNTING

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

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

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

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**NOTES TO THE FINANCIAL STATEMENTS
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4. INCOME FROM DONATIONS AND LEGACIES

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. INVESTMENT INCOME

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

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**NOTES TO THE FINANCIAL STATEMENTS
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7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

ANALYSIS OF DIRECT COSTS

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

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

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

8. AUDITORS' REMUNERATION

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

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9. STAFF COSTS

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

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

	2025 No.	2024 No.
	5	5

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

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

Key Management Personnel

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

10. TRUSTEES' REMUNERATION AND EXPENSES

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

	2025 £	2024 £
Other loans	57,114	-

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

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**NOTES TO THE FINANCIAL STATEMENTS
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15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

STATEMENT OF FUNDS - PRIOR YEAR

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. PENSION COMMITMENTS

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

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

18. OPERATING LEASE COMMITMENTS

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

19. MEMBERS' LIABILITY

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

20. RELATED PARTY TRANSACTIONS

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

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

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

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