

THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND

England & Wales · Charity number 282719

Details

Other names	SOCIETY OF PUBLIC TEACHERS OF LAW, THE SOCIETY OF LEGAL SCHOLARS, THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND
Status	Registered
Legal form	Other
Registered	1981-07-23
Register	View on the Charity Commission register

Contact

Address	Society of Legal Scholars PO Box 3017 Bristol BS6 9HJ
Phone	07398 032393
Email	admin@legalscholars.ac.uk
Website	www.legalscholars.ac.uk

Activities

Objects: ADVANCEMENT OF LEGAL EDUCATION IN GREAT BRITAIN AND NORTHERN IRELAND.

Activities: The main object of the Society is the advancement of legal education and scholarship in the United Kingdom and Ireland.

Classification

- **How:** Makes Grants To Individuals, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Other Defined Groups

Geography

- Area of benefit: UNDEFINED
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£304,465	£313,648	-	-
2024-05-31	£310,083	£334,895	-	-
2023-05-31	£314,237	£310,936	-	-
2022-05-31	£265,282	£250,344	-	-
2021-05-31	£188,566	£143,889	-	-

Trustees

Name	Role	Appointed
Dr Brian Christopher Jones		2020-10-01
Dr Can Eken		2023-06-29
Dr Claire Bessant		2023-06-29
Dr Clare James		2025-10-01
Dr David Barrett		2025-10-01
Dr Desmond Ryan		2016-10-01
Dr Eloise Ellis		2021-10-01
Dr Gaofeng Meng		2025-10-01
Dr John Picton		2025-10-01
Dr Marek Martyniszyn		2017-01-01
Dr Niamh Dunne		2022-10-01
Dr Noreen O'Meara		2023-06-29
Dr Peter Dunne		2025-10-01
Dr Philippa Collins		2024-10-01
Dr Rachael Walsh		2022-10-01
Dr Ruvi Ziegler		2020-01-24
Dr Sarah White		2024-10-01
PROF SARAH WORTHINGTON		2013-07-31
PROFESSOR ALAN PATERSON		2014-03-04
PROFESSOR NIGEL PAUL GRAVELLS		
Professor Anne Davies		2021-10-01
Professor Claudina Richards		2020-10-01
Professor Duncan Kenneth Sheehan		2017-01-01
Professor Joan Loughrey		2025-10-01
Professor Nicola Wake		2019-10-01
Professor Paul Beaumont		2022-10-01
Professor Phillip Johnson		2024-10-01

Name	Role	Appointed
Professor Rachel Cahill-O'Callaghan		2022-10-01
Professor Simon Sneddon		2025-10-01
Professor Tanya Aplin		2024-10-01

THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND

England & Wales - Charity number 282719

Accounts

REGISTERED CHARITY NUMBER: 282719

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
Society of Legal Scholars in the United
Kingdom and Ireland**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Contents of the Financial Statements
for the Year Ended 31 May 2025**

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**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the Society is the advancement of legal education and scholarship in the United Kingdom and Ireland. During 2024/25, membership fluctuated at around 2,600 as new members joined and a number of deemed and other resignations took place. The membership comprises some 2,200 staff at law schools in the United Kingdom and Ireland and Associate members in overseas law schools, usually in common law institutions, and a smaller number of Emeritus and Honorary members. Legal practitioners who are involved in legal scholarship are eligible to join the Society as Ordinary members, or Associate members if overseas. In addition, barristers' chambers, solicitors' firms and law publishers may join the Society as Patrons.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Society successfully pursued its primary functions throughout the year. These included:

- managing 28 subject sections, providing networks for those interested in the same specialist areas of legal study;
- hosting its Annual Conference, which in 2024/25 took place at the University of Bristol in September 2024;
- publishing the Society's peer-reviewed journal 'Legal Studies' (recognised as one of the leading UK academic law journals);
- publishing its biannual members' journal, The Reporter;
- providing financial support for the SLS Annual Seminar Series, a high-profile series attracting leading scholars on specialist subjects from home and abroad;
- awarding the annual Birks Book Prize, named after Professor Peter Birks FBA, a former Hon Secretary and President of the SLS;
- providing grants through the SLS Research Activities Fund to assist members to undertake research or other scholarly activity;
- providing grants through the SLS Small Projects Fund to assist legal scholarship other than is covered by the Research Activities Fund;
- representing the interests of the academic legal profession in discussions and negotiations with Government and the professional legal bodies on matters as diverse as the provision of resources to law schools, judicial appointments, legal education and training, law reform, and its relationship with legal practitioners and training.

FINANCIAL REVIEW

Financial Review

The net result for the year was a net inflow of funds of £2,455 (2023/24 - outflow of £24,628), resulting in a increase in reserves to £367,096 (2023/24 - £364,641).

Policy on Reserves: The Society's reserves policy is to hold in its capital account a sum that is sufficient to meet three months' expenditure assuming no further income. At present this would not exceed £75K and so the reserves substantially exceed the required amount.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

282719

Principal address

PO Box 3017
BRISTOL
BS6 9HJ

Trustees

Professor N Gravells
Professor S Worthington
Professor A Paterson

Independent Examiner

C M Fotheringham BSc CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

National Westminster Bank plc
Tavistock House
Tavistock Square
London
WC1H 9JA

Approved by order of the board of trustees on 9 March 2026 and signed on its behalf by:



Professor N Gravells - Trustee

**Independent Examiner's Report to the Trustees of
Society of Legal Scholars in the United
Kingdom and Ireland**

Independent examiner's report to the trustees of Society of Legal Scholars in the United Kingdom and Ireland

I report to the charity trustees on my examination of the accounts of Society of Legal Scholars in the United Kingdom and Ireland (the Trust) for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.


Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C M Fotheringham BSc CA

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

9 March 2026

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Statement of Financial Activities
for the Year Ended 31 May 2025**

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4	90
Charitable activities			
Direct charitable income		132,102	117,330
Other trading activities	2	162,302	181,188
Investment income	3	10,057	11,475
Total		<u>304,465</u>	<u>310,083</u>
 EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	4	313,635	334,895
Direct charitable income		13	-
Total		<u>313,648</u>	<u>334,895</u>
Net gains on investments		<u>11,638</u>	<u>184</u>
NET INCOME/(EXPENDITURE)		2,455	(24,628)
 RECONCILIATION OF FUNDS			
Total funds brought forward		364,641	389,269
TOTAL FUNDS CARRIED FORWARD		<u><u>367,096</u></u>	<u><u>364,641</u></u>

The notes form part of these financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Balance Sheet
31 May 2025**

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
FIXED ASSETS			
Tangible assets	8	-	266
Investments	9	181,646	170,008
		<hr/>	<hr/>
		181,646	170,274
 CURRENT ASSETS			
Debtors	10	13,244	27,568
Cash at bank		177,486	169,439
		<hr/>	<hr/>
		190,730	197,007
 CREDITORS			
Amounts falling due within one year	11	(5,280)	(2,640)
		<hr/>	<hr/>
NET CURRENT ASSETS		185,450	194,367
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		367,096	364,641
		<hr/>	<hr/>
NET ASSETS		<u>367,096</u>	<u>364,641</u>

The notes form part of these financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Balance Sheet - continued
31 May 2025**

FUNDS	12		
Unrestricted funds		367,096	364,641
TOTAL FUNDS		<u>367,096</u>	<u>364,641</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2026 and were signed on its behalf by:



S Worthington - Trustee



N Gravells - Trustee

The notes form part of these financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements
for the Year Ended 31 May 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments

Investments are carried in the balance sheet at market value.

The statement of recognised gains or losses includes gains and losses on the revaluation of investments.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

2. OTHER TRADING ACTIVITIES		31.5.25 £	31.5.24 £
Conference		162,302	181,188
		<u> </u>	<u> </u>
3. INVESTMENT INCOME		31.5.25 £	31.5.24 £
Deposit account interest		759	2,643
Dividends		9,298	8,832
		<u> </u>	<u> </u>
		<u>10,057</u>	<u>11,475</u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 5) £	Support costs £	Totals £
Direct charitable expenditure	299,428	14,207	313,635
Direct charitable income	13	-	13
	<u> </u>	<u> </u>	<u> </u>
	<u>299,441</u>	<u>14,207</u>	<u>313,648</u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		31.5.25 £	31.5.24 £
Journals		13,631	8,436
Administration		31,358	30,838
Postage and stationery		645	837
Insurance		611	1,096
Sundries		13	-
Seminars		8,307	9,029
President's reception		6,005	5,282
Conference costs		153,532	185,408
Research activities fund		43,871	31,405
Business meetings		3,691	3,306
SLS prizes		3,600	2,600
Website		10,070	17,921
Small projects and events fund		23,355	23,699
Archiving and storage		-	743
Subscriptions		486	-
		<u> </u>	<u> </u>
Carried forward		299,175	320,600

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.5.25	31.5.24
	£	£
Brought forward	299,175	320,600
Depreciation	266	356
	299,441	320,956
	299,441	320,956

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021/22)

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	90
Charitable activities	
Direct charitable income	117,330
Other trading activities	181,188
Investment income	11,475
Total	310,083
EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	334,895
Net gains on investments	184
NET INCOME/(EXPENDITURE)	(24,628)
RECONCILIATION OF FUNDS	
Total funds brought forward	389,269

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

7.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021/22) - continued	Unrestricted fund £
	TOTAL FUNDS CARRIED FORWARD	<u>364,641</u>
8.	TANGIBLE FIXED ASSETS	Computer equipment £
	COST	
	At 1 June 2024 and 31 May 2025	<u>1,067</u>
	DEPRECIATION	
	At 1 June 2024	801
	Charge for year	<u>266</u>
	At 31 May 2025	<u>1,067</u>
	NET BOOK VALUE	
	At 31 May 2025	<u>-</u>
	At 31 May 2024	<u>266</u>
9.	FIXED ASSET INVESTMENTS	Listed investments £
	MARKET VALUE	
	At 1 June 2024	170,008
	Revaluations	<u>11,638</u>
	At 31 May 2025	<u>181,646</u>
	NET BOOK VALUE	
	At 31 May 2025	<u>181,646</u>
	At 31 May 2024	<u>170,008</u>

There were no investment assets outside the UK.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.25	31.5.24
		£	£
	Trade debtors	12,758	27,555
	Other debtors	-	13
	Prepayments	486	-
		<u>13,244</u>	<u>27,568</u>

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.25	31.5.24
		£	£
	Other creditors	<u>5,280</u>	<u>2,640</u>

12.	MOVEMENT IN FUNDS		Net movement in funds	At 31.5.25
		At 1.6.24	£	£
	Unrestricted funds			
	General fund	364,641	2,455	367,096
		<u>364,641</u>	<u>2,455</u>	<u>367,096</u>
	TOTAL FUNDS	<u>364,641</u>	<u>2,455</u>	<u>367,096</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	304,465	(313,648)	11,638	2,455
	<u>304,465</u>	<u>(313,648)</u>	<u>11,638</u>	<u>2,455</u>
TOTAL FUNDS	<u>304,465</u>	<u>(313,648)</u>	<u>11,638</u>	<u>2,455</u>

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	389,269	(24,628)	364,641
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>389,269</u>	<u>(24,628)</u>	<u>364,641</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	310,083	(334,895)	184	(24,628)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>310,083</u>	<u>(334,895)</u>	<u>184</u>	<u>(24,628)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2025**

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Seminars - Royalties	4	90
Other trading activities		
Conference	162,302	181,188
Investment income		
Deposit account interest	759	2,643
Dividends	9,298	8,832
	10,057	11,475
Charitable activities		
Subscriptions - members	84,744	104,865
Legal studies	45,963	11,069
Reporters/journals	900	900
Advertising	495	496
	132,102	117,330
Total incoming resources	304,465	310,083
EXPENDITURE		
Charitable activities		
Journals	13,631	8,436
Administration	31,358	30,838
Postage and stationery	645	837
Insurance	611	1,096
Sundries	13	-
Seminars	8,307	9,029
President's reception	6,005	5,282
Conference costs	153,532	185,408
Research activities fund	43,871	31,405
Business meetings	3,691	3,306
SLS prizes	3,600	2,600
Carried forward	265,264	278,237

This page does not form part of the statutory financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2025**

	31.5.25 £	31.5.24 £
Charitable activities		
Brought forward	265,264	278,237
Website	10,070	17,921
Small projects and events fund	23,355	23,699
Archiving and storage	-	743
Subscriptions	486	-
Computer equipment	266	356
	299,441	320,956
 Support costs		
Governance costs		
Independent examiner's fee	2,640	2,640
Administration	10,453	10,279
Bank charges	1,114	1,020
	14,207	13,939
Total resources expended	313,648	334,895
Net expenditure before gains and losses	(9,183)	(24,812)
 Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	11,638	184
Net income/(expenditure)	2,455	(24,628)

This page does not form part of the statutory financial statements

THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND

England & Wales - Charity number 282719

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
Society of Legal Scholars in the United
Kingdom and Ireland**

DRAFT
29/07/25 09:34

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Society of Legal Scholars in the United
Kingdom and Ireland**

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for the Year Ended 31 May 2024**

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DRAFT

29/07/25 09:34

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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 2019).

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- managing 28 subject sections, providing networks for those interested in the same specialist areas of legal study;
- hosting its Annual Conference, which in 2023/24 took place at Oxford Brookes University in July 2023;
- publishing the Society's peer-reviewed journal 'Legal Studies' (recognised as one of the leading UK academic law journals);
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FINANCIAL REVIEW

Financial Review

The net result for the year was a net outflow of funds of £24,628 (2022/23 - outflow of £875), resulting in a decrease in reserves to £364,641 (2022/23 - £389,269).

Policy on Reserves: The Society's reserves policy is to hold in its capital account a sum that is sufficient to meet three months' expenditure assuming no further income. At present this would not exceed £84K and so the reserves substantially exceed the required amount.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

282719

Principal address

PO Box 3017
BRISTOL
BS6 9HJ

Trustees

Professor N Gravells
Professor S Worthington
Professor A Paterson

Independent Examiner

C M Fotheringham BSc CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

National Westminster Bank plc
Tavistock House
Tavistock Square
London
WC1H 9JA

Approved by order of the board of trustees on and signed on its behalf by:



.....
Professor N Gravells - Trustee

**Independent Examiner's Report to the Trustees of
Society of Legal Scholars in the United
Kingdom and Ireland**

Independent examiner's report to the trustees of Society of Legal Scholars in the United Kingdom and Ireland

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Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C M Fotheringham BSc CA

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Date:

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Statement of Financial Activities
for the Year Ended 31 May 2024**

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		90	106
Charitable activities			
Direct charitable income		117,330	124,530
Other trading activities	2	181,188	182,720
Investment income	3	11,475	6,881
Total		<u>310,083</u>	<u>314,237</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	4	<u>334,895</u>	<u>310,936</u>
Net gains/(losses) on investments		<u>184</u>	<u>(4,176)</u>
NET INCOME/(EXPENDITURE)		(24,628)	(875)
RECONCILIATION OF FUNDS			
Total funds brought forward		389,269	390,144
TOTAL FUNDS CARRIED FORWARD		<u><u>364,641</u></u>	<u><u>389,269</u></u>

The notes form part of these financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Balance Sheet
31 May 2024**

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
FIXED ASSETS			
Tangible assets	8	266	622
Investments	9	170,008	169,824
		<u>170,274</u>	<u>170,446</u>
CURRENT ASSETS			
Debtors	10	27,568	18,957
Cash at bank		169,439	208,466
		<u>197,007</u>	<u>227,423</u>
CREDITORS			
Amounts falling due within one year	11	(2,640)	(8,600)
		<u>194,367</u>	<u>218,823</u>
NET CURRENT ASSETS			
		<u>194,367</u>	<u>218,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		364,641	389,269
NET ASSETS			
		<u><u>364,641</u></u>	<u><u>389,269</u></u>

The notes form part of these financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Balance Sheet - continued
31 May 2024**

FUNDS	12		
Unrestricted funds		364,641	389,269
TOTAL FUNDS		<u>364,641</u>	<u>389,269</u>

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

A. Worthington

.....
S Worthington - Trustee

N Gravells

.....
N Gravells - Trustee

DRAFT
29/07/25 09:34

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements
for the Year Ended 31 May 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments

Investments are carried in the balance sheet at market value.

The statement of recognised gains or losses includes gains and losses on the revaluation of investments.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

2. OTHER TRADING ACTIVITIES		31.5.24	31.5.23
		£	£
Conference		181,188	182,720
		<u> </u>	<u> </u>
3. INVESTMENT INCOME		31.5.24	31.5.23
		£	£
Deposit account interest		2,643	1,267
Dividends		8,832	5,614
		<u> </u>	<u> </u>
		<u>11,475</u>	<u>6,881</u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 5)	Support costs	Totals
	£	£	£
Direct charitable expenditure	320,956	13,939	334,895
	<u> </u>	<u> </u>	<u> </u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		31.5.24	31.5.23
		£	£
Journals		8,436	499
Administration		30,838	31,610
Postage and stationery		837	653
Insurance		1,096	606
Seminars		9,029	5,876
President's reception		5,282	4,709
Conference costs		185,408	195,233
Research activities fund		31,405	12,966
Business meetings		3,306	2,890
SLS prizes		2,600	2,200
Website		17,921	16,630
Small projects and events fund		23,699	18,990
Archiving and storage		743	364
Subscriptions		-	893
Survey costs		-	2,000
Depreciation		356	356
		<u> </u>	<u> </u>
		<u>320,956</u>	<u>296,475</u>

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021/22)

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	106
Charitable activities	
Direct charitable income	124,530
Other trading activities	182,720
Investment income	6,881
Total	314,237
EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	310,936
Net gains/(losses) on investments	(4,176)
NET INCOME/(EXPENDITURE)	(875)
RECONCILIATION OF FUNDS	
Total funds brought forward	390,144
TOTAL FUNDS CARRIED FORWARD	389,269

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2023 and 31 May 2024	1,067
	<hr/>
DEPRECIATION	
At 1 June 2023	445
Charge for year	356
	<hr/>
At 31 May 2024	801
	<hr/>
NET BOOK VALUE	
At 31 May 2024	266
	<hr/> <hr/>
At 31 May 2023	622
	<hr/> <hr/>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 June 2023	169,824
Revaluations	184
	<hr/>
At 31 May 2024	170,008
	<hr/>
NET BOOK VALUE	
At 31 May 2024	170,008
	<hr/> <hr/>
At 31 May 2023	169,824
	<hr/> <hr/>

There were no investment assets outside the UK.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade debtors	27,555	18,016
Other debtors	13	-
Prepayments	-	941
	27,568	18,957
	27,568	18,957

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Other creditors	2,640	8,600
	2,640	8,600
	2,640	8,600

12. MOVEMENT IN FUNDS

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	389,269	(24,628)	364,641
	389,269	(24,628)	364,641
TOTAL FUNDS	389,269	(24,628)	364,641

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	310,083	(334,895)	184	(24,628)
	310,083	(334,895)	184	(24,628)
TOTAL FUNDS	310,083	(334,895)	184	(24,628)

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	390,144	(875)	389,269
TOTAL FUNDS	<u>390,144</u>	<u>(875)</u>	<u>389,269</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	314,237	(310,936)	(4,176)	(875)
TOTAL FUNDS	<u>314,237</u>	<u>(310,936)</u>	<u>(4,176)</u>	<u>(875)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2024**

	31.5.24 £	31.5.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Seminars - Royalties	90	106
Other trading activities		
Conference	181,188	182,720
Investment income		
Deposit account interest	2,643	1,267
Dividends	8,832	5,614
	11,475	6,881
Charitable activities		
Subscriptions - members	104,865	96,537
Legal studies	11,069	26,110
Reporters/journals	900	900
Advertising	496	983
	117,330	124,530
Total incoming resources	310,083	314,237
EXPENDITURE		
Charitable activities		
Journals	8,436	499
Administration	30,838	31,610
Postage and stationery	837	653
Insurance	1,096	606
Seminars	9,029	5,876
President's reception	5,282	4,709
Conference costs	185,408	195,233
Research activities fund	31,405	12,966
Business meetings	3,306	2,890
SLS prizes	2,600	2,200
Website	17,921	16,630
Carried forward	296,158	273,872

This page does not form part of the statutory financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2024**

	31.5.24 £	31.5.23 £
Charitable activities		
Brought forward	296,158	273,872
Small projects and events fund	23,699	18,990
Archiving and storage	743	364
Subscriptions	-	893
Survey costs	-	2,000
Computer equipment	356	356
	320,956	296,475
Support costs		
Governance costs		
Independent examiner's fee	2,640	2,520
Administration	10,279	10,536
Bank charges	1,020	1,405
	13,939	14,461
Total resources expended	334,895	310,936
Net (expenditure)/income before gains and losses	(24,812)	3,301
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	184	(4,176)
Net expenditure	(24,628)	(875)

This page does not form part of the statutory financial statements

THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND

England & Wales - Charity number 282719

Accounts

REGISTERED CHARITY NUMBER: 282719

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Society of Legal Scholars in the United
Kingdom and Ireland**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Contents of the Financial Statements
for the Year Ended 31 May 2023**

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

Society of Legal Scholars in the United Kingdom and Ireland

**Report of the Trustees
for the Year Ended 31 May 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the Society is the advancement of legal education and scholarship in the United Kingdom and Ireland. During 2022/23, membership fluctuated at around 3,000 as new members joined and a number of deemed and other resignations took place. The membership comprises some 2,300 staff at law schools in the United Kingdom and Ireland and Associate members in overseas law schools, usually in common law institutions, and a smaller number of Emeritus and Honorary members. Legal practitioners who are involved in legal scholarship are eligible to join the Society as Ordinary members, or Associate members if overseas. In addition, barristers' chambers, solicitors' firms and law publishers may join the Society as Patrons.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Society successfully pursued its primary functions throughout the year. These included:

- managing 28 subject sections, providing networks for those interested in the same specialist areas of legal study;
- hosting its Annual Conference, which in 2022/23 took place at King's College London in September 2022;
- publishing the Society's peer-reviewed journal 'Legal Studies' (recognised as one of the leading UK academic law journals);
- publishing its biannual members' journal, The Reporter;
- providing financial support for the SLS Annual Seminar Series, a high-profile series attracting leading scholars on specialist subjects from home and abroad;
- awarding the annual Birks Book Prize, named after Professor Peter Birks FBA, a former Hon Secretary and President of the SLS;
- providing grants through the SLS Research Activities Fund to assist members to undertake research or other scholarly activity;
- providing grants through the SLS Small Projects Fund to assist legal scholarship other than is covered by the Research Activities Fund;
- representing the interests of the academic legal profession in discussions and negotiations with Government and the professional legal bodies on matters as diverse as the provision of resources to law schools, judicial appointments, legal education and training, law reform, and its relationship with legal practitioners and training.

FINANCIAL REVIEW

Financial Review

The net result for the year was a net outflow of funds of £875 (2021/22 - inflow of £11,023), resulting in a decrease in reserves to £389,269 (2021/22 - £390,144).

Policy on Reserves: The Society's reserves policy is to hold in its capital account a sum that is sufficient to meet three months' expenditure assuming no further income. At present this would not exceed £36K and so the reserves substantially exceed the required amount.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

282719

Principal address

PO Box 3017
BRISTOL
BS6 9HJ

Trustees

Professor N Gravells
Professor S Worthington
Professor A Paterson

Independent Examiner

C M Fotheringham BSc CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

National Westminster Bank plc
Tavistock House
Tavistock Square
London
WC1H 9JA

Approved by order of the board of trustees on 28 February 2024 and signed on its behalf by:



Professor N Gravells - Trustee

**Independent Examiner's Report to the Trustees of
Society of Legal Scholars in the United
Kingdom and Ireland**

Independent examiner's report to the trustees of Society of Legal Scholars in the United Kingdom and Ireland

I report to the charity trustees on my examination of the accounts of Society of Legal Scholars in the United Kingdom and Ireland (the Trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C M Fotheringham BSc CA

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

28 February 2024

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Statement of Financial Activities
for the Year Ended 31 May 2023**

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		106	34
Charitable activities			
Direct charitable income		124,530	140,300
Other trading activities	2	182,720	120,790
Investment income	3	6,881	4,158
Total		<u>314,237</u>	<u>265,282</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	4	<u>310,936</u>	<u>250,344</u>
Net gains/(losses) on investments		<u>(4,176)</u>	<u>(3,915)</u>
NET INCOME/(EXPENDITURE)		(875)	11,023
RECONCILIATION OF FUNDS			
Total funds brought forward		390,144	379,121
TOTAL FUNDS CARRIED FORWARD		<u><u>389,269</u></u>	<u><u>390,144</u></u>

The notes form part of these financial statements

Society of Legal Scholars in the United Kingdom and Ireland

**Balance Sheet
31 May 2023**

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
FIXED ASSETS			
Tangible assets	8	622	978
Investments	9	169,824	97,191
		<u>170,446</u>	<u>98,169</u>
CURRENT ASSETS			
Debtors	10	18,957	39,310
Cash at bank		208,466	260,952
		<u>227,423</u>	<u>300,262</u>
CREDITORS			
Amounts falling due within one year	11	(8,600)	(8,287)
		<u>218,823</u>	<u>291,975</u>
NET CURRENT ASSETS			
		<u>389,269</u>	<u>390,144</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>389,269</u>	<u>390,144</u>
NET ASSETS			
		<u>389,269</u>	<u>390,144</u>
FUNDS			
Unrestricted funds	12	389,269	390,144
		<u>389,269</u>	<u>390,144</u>
TOTAL FUNDS			
		<u>389,269</u>	<u>390,144</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2024 and were signed on its behalf by:



S Worthington - Trustee



N Gravells - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 May 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments

Investments are carried in the balance sheet at market value.

The statement of recognised gains or losses includes gains and losses on the revaluation of investments.

Society of Legal Scholars in the United Kingdom and Ireland

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

2. OTHER TRADING ACTIVITIES			
		31.5.23	31.5.22
		£	£
Conference		182,720	120,790
		<u> </u>	<u> </u>
3. INVESTMENT INCOME			
		31.5.23	31.5.22
		£	£
Deposit account interest		1,267	99
Dividends		5,614	4,059
		<u> </u>	<u> </u>
		6,881	4,158
		<u> </u>	<u> </u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct		
	Costs (see	Support	Totals
	note 5)	costs	
	£	£	£
Direct charitable expenditure	296,475	14,461	310,936
	<u> </u>	<u> </u>	<u> </u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES			
		31.5.23	31.5.22
		£	£
Journals		499	11,637
Administration		31,610	27,501
Postage and stationery		653	2,838
Insurance		606	606
Sundries		-	25
Seminars		5,876	15,784
President's reception		4,709	11,830
Conference costs		195,233	119,639
Research activities fund		12,966	18,049
Business meetings		2,890	3,875
SLS prizes		2,200	2,500
Website		16,630	5,370
Libraries committee		-	7,800
Small projects and events fund		18,990	8,952
Archiving and storage		364	362
Subscriptions		893	875
Survey costs		2,000	-
Depreciation		356	89
		<u> </u>	<u> </u>
		296,475	237,732
		<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021/22)

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34
Charitable activities	
Direct charitable income	140,300
Other trading activities	120,790
Investment income	4,158
Total	<u>265,282</u>
EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	<u>250,344</u>
Net gains/(losses) on investments	<u>(3,915)</u>
NET INCOME	11,023
RECONCILIATION OF FUNDS	
Total funds brought forward	379,121
TOTAL FUNDS CARRIED FORWARD	<u><u>390,144</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2022 and 31 May 2023	1,067
DEPRECIATION	
At 1 June 2022	89
Charge for year	356
At 31 May 2023	445
NET BOOK VALUE	
At 31 May 2023	622
At 31 May 2022	978

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 June 2022	97,191
Additions	76,809
Impairments	(4,176)
At 31 May 2023	169,824
NET BOOK VALUE	
At 31 May 2023	169,824
At 31 May 2022	97,191

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade debtors	18,016	38,369
Prepayments	941	941
	<u>18,957</u>	<u>39,310</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Other creditors	<u>8,600</u>	<u>8,287</u>

12. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	390,144	(875)	389,269
	<u>390,144</u>	<u>(875)</u>	<u>389,269</u>
TOTAL FUNDS	<u>390,144</u>	<u>(875)</u>	<u>389,269</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	314,237	(310,936)	(4,176)	(875)
	<u>314,237</u>	<u>(310,936)</u>	<u>(4,176)</u>	<u>(875)</u>
TOTAL FUNDS	<u>314,237</u>	<u>(310,936)</u>	<u>(4,176)</u>	<u>(875)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	379,121	11,023	390,144
TOTAL FUNDS	<u>379,121</u>	<u>11,023</u>	<u>390,144</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	265,282	(250,344)	(3,915)	11,023
TOTAL FUNDS	<u>265,282</u>	<u>(250,344)</u>	<u>(3,915)</u>	<u>11,023</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	379,121	10,148	389,269
TOTAL FUNDS	<u>379,121</u>	<u>10,148</u>	<u>389,269</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	579,519	(561,280)	(8,091)	10,148
TOTAL FUNDS	<u>579,519</u>	<u>(561,280)</u>	<u>(8,091)</u>	<u>10,148</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

Society of Legal Scholars in the United Kingdom and Ireland

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2023**

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Seminars - Royalties	106	34
Other trading activities		
Conference	182,720	120,790
Investment income		
Deposit account interest	1,267	99
Dividends	5,614	4,059
	<hr/> 6,881	<hr/> 4,158
Charitable activities		
Subscriptions - members	96,537	94,449
Legal studies	26,110	44,026
Reporters/journals	900	850
Advertising	983	975
	<hr/> 124,530	<hr/> 140,300
Total incoming resources	<hr/> 314,237	<hr/> 265,282
EXPENDITURE		
Charitable activities		
Journals	499	11,637
Administration	31,610	27,501
Postage and stationery	653	2,838
Insurance	606	606
Sundries	-	25
Seminars	5,876	15,784
President's reception	4,709	11,830
Conference costs	195,233	119,639
Research activities fund	12,966	18,049
Business meetings	2,890	3,875
SLS prizes	2,200	2,500
Website	16,630	5,370
Libraries committee	-	7,800
Small projects and events fund	18,990	8,952
Carried forward	292,862	236,406

This page does not form part of the statutory financial statements

Society of Legal Scholars in the United Kingdom and Ireland

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2023**

	31.5.23 £	31.5.22 £
Charitable activities		
Brought forward	292,862	236,406
Archiving and storage	364	362
Subscriptions	893	875
Survey costs	2,000	-
Computer equipment	356	89
	<u>296,475</u>	<u>237,732</u>
Support costs		
Governance costs		
Independent examiner's fee	2,520	2,520
Administration	10,536	9,167
Bank charges	1,405	925
	<u>14,461</u>	<u>12,612</u>
Total resources expended	<u>310,936</u>	<u>250,344</u>
Net income before gains and losses	3,301	14,938
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(4,176)	(3,915)
Net (expenditure)/income	<u>(875)</u>	<u>11,023</u>

This page does not form part of the statutory financial statements

THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND

England & Wales - Charity number 282719

Accounts

REGISTERED CHARITY NUMBER: 282719

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
Society of Legal Scholars in the United
Kingdom and Ireland**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Contents of the Financial Statements
for the Year Ended 31 May 2022**

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Society of Legal Scholars in the United Kingdom and Ireland

**Report of the Trustees
for the Year Ended 31 May 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the Society is the advancement of legal education and scholarship in the United Kingdom and Ireland. During 2021/22, membership fluctuated at around 3,000 as new members joined and a number of deemed and other resignations took place. The membership comprises some 2,300 staff at law schools in the United Kingdom and Ireland and Associate members in overseas law schools, usually in common law institutions, and a smaller number of Emeritus and Honorary members. Legal practitioners who are involved in legal scholarship are eligible to join the Society as Ordinary members, or Associate members if overseas. In addition, barristers' chambers, solicitors' firms and law publishers may join the Society as Patrons.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Society successfully pursued its primary functions throughout the year. These included:

- managing 28 subject sections, providing networks for those interested in the same specialist areas of legal study;
- hosting its Annual Conference, which in 2021/22 took place at Durham University in September 2021;
- publishing the Society's peer-reviewed journal 'Legal Studies' (recognised as one of the leading UK academic law journals);
- publishing its biannual members' journal, The Reporter;
- providing financial support for the SLS Annual Seminar Series, a high-profile series attracting leading scholars on specialist subjects from home and abroad;
- awarding the annual Birks Book Prize, named after Professor Peter Birks FBA, a former Hon Secretary and President of the SLS;
- providing grants through the SLS Research Activities Fund to assist members to undertake research or other scholarly activity;
- providing grants through the SLS Small Projects Fund to assist legal scholarship other than is covered by the Research Activities Fund;
- representing the interests of the academic legal profession in discussions and negotiations with Government and the professional legal bodies on matters as diverse as the provision of resources to law schools, judicial appointments, legal education and training, law reform, and its relationship with legal practitioners and training.

FINANCIAL REVIEW

Financial Review

The net result for the year was a net inflow of funds of £11,023 (2020/21 - £61,619) with a resulting increase in reserves to £390,144 (2020/21 - £379,121).

Policy on Reserves: The Society's reserves policy is to hold in its capital account a sum that is sufficient to meet three months' expenditure assuming no further income. At present this would not exceed £36K and so the reserves substantially exceed the required amount.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

282719

Principal address

PO Box 3017
BRISTOL
BS6 9HJ

Trustees

Professor N Gravells
Professor S Worthington
Professor A Paterson

Independent Examiner

C M Fotheringham BSc CA
The Institute of Chartered Accountants of Scotland
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

National Westminster Bank plc
Tavistock House
Tavistock Square
London
WC1H 9JA

Approved by order of the board of trustees on 22 March 2023 and signed on its behalf by:



Professor N Gravells - Trustee

**Independent Examiner's Report to the Trustees of
Society of Legal Scholars in the United
Kingdom and Ireland**

Independent examiner's report to the trustees of Society of Legal Scholars in the United Kingdom and Ireland

I report to the charity trustees on my examination of the accounts of Society of Legal Scholars in the United Kingdom and Ireland (the Trust) for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

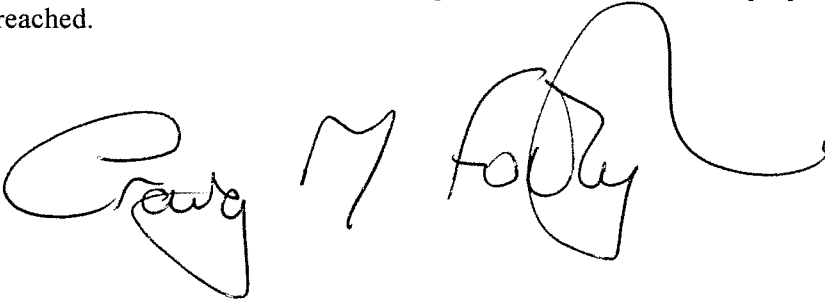
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants of Scotland which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'C M Fotheringham', with a large, stylized flourish extending to the right.

C M Fotheringham BSc CA
The Institute of Chartered Accountants of Scotland
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

22 March 2023

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Statement of Financial Activities
for the Year Ended 31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		34	71
Charitable activities			
Direct charitable income		140,300	156,653
Other trading activities	2	120,790	28,241
Investment income	3	4,158	3,601
Total		<u>265,282</u>	<u>188,566</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	4	<u>250,344</u>	<u>143,889</u>
Net gains/(losses) on investments		<u>(3,915)</u>	<u>16,942</u>
NET INCOME		11,023	61,619
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>379,121</u>	<u>317,502</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>390,144</u></u>	<u><u>379,121</u></u>

The notes form part of these financial statements

Society of Legal Scholars in the United Kingdom and Ireland

**Balance Sheet
31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
FIXED ASSETS			
Tangible assets	8	978	-
Investments	9	97,191	101,107
		<u>98,169</u>	<u>101,107</u>
CURRENT ASSETS			
Debtors	10	39,310	27,618
Cash at bank		260,952	255,542
		<u>300,262</u>	<u>283,160</u>
CREDITORS			
Amounts falling due within one year	11	(8,287)	(5,146)
		<u>291,975</u>	<u>278,014</u>
NET CURRENT ASSETS			
		<u>390,144</u>	<u>379,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>390,144</u>	<u>379,121</u>
NET ASSETS			
		<u>390,144</u>	<u>379,121</u>
FUNDS	12		
Unrestricted funds		390,144	379,121
TOTAL FUNDS		<u>390,144</u>	<u>379,121</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2023 and were signed on its behalf by:



S Worthington - Trustee



N Gravells - Trustee

**Notes to the Financial Statements
for the Year Ended 31 May 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments

Investments are carried in the balance sheet at market value.

The statement of recognised gains or losses includes gains and losses on the revaluation of investments.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

2. OTHER TRADING ACTIVITIES		31.5.22	31.5.21
		£	£
Conference		<u>120,790</u>	<u>28,241</u>
3. INVESTMENT INCOME		31.5.22	31.5.21
		£	£
Deposit account interest		99	1,046
Dividends		<u>4,059</u>	<u>2,555</u>
		<u>4,158</u>	<u>3,601</u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	Totals
	Costs (see	costs	
	note 5)		
	£	£	£
Direct charitable expenditure	<u>237,732</u>	<u>12,612</u>	<u>250,344</u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		31.5.22	31.5.21
		£	£
Journals		11,637	8,317
Administration		27,501	28,045
Postage and stationery		2,838	637
Insurance		606	476
Sundries		25	-
Seminars		15,784	2,700
President's reception		11,830	-
Conference costs		119,639	63,193
Research activities fund		18,049	4,577
Business meetings		3,875	731
SLS prizes		2,500	1,300
Website		5,370	4,080
Libraries committee		7,800	-
Small projects and events fund		8,952	11,330
Archiving and storage		362	4,300
Subscriptions		875	894
Depreciation		89	-
		<u>237,732</u>	<u>130,580</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2018/19)

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	71
Charitable activities	
Direct charitable income	156,653
Other trading activities	28,241
Investment income	3,601
Total	<u>188,566</u>
EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	<u>143,889</u>
Net gains on investments	<u>16,942</u>
NET INCOME	61,619
RECONCILIATION OF FUNDS	
Total funds brought forward	317,502
TOTAL FUNDS CARRIED FORWARD	<u><u>379,121</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	1,067
	<u> </u>
DEPRECIATION	
Charge for year	89
	<u> </u>
NET BOOK VALUE	
At 31 May 2022	978
	<u> </u>
At 31 May 2021	-
	<u> </u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 June 2021	101,107
Revaluations	672
Impairments	(4,588)
	<u> </u>
At 31 May 2022	97,191
	<u> </u>
NET BOOK VALUE	
At 31 May 2022	97,191
	<u> </u>
At 31 May 2021	101,107
	<u> </u>

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Trade debtors	38,369	27,163
Prepayments	941	455
	<u> </u>	<u> </u>
	39,310	27,618
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Taxation and social security	-	105
Other creditors	8,287	5,041
	<u>8,287</u>	<u>5,146</u>

12. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At
	£	£	31.5.22
			£
Unrestricted funds			
General fund	379,121	11,023	390,144
	<u>379,121</u>	<u>11,023</u>	<u>390,144</u>
TOTAL FUNDS	<u>379,121</u>	<u>11,023</u>	<u>390,144</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	265,282	(250,344)	(3,915)	11,023
	<u>265,282</u>	<u>(250,344)</u>	<u>(3,915)</u>	<u>11,023</u>
TOTAL FUNDS	<u>265,282</u>	<u>(250,344)</u>	<u>(3,915)</u>	<u>11,023</u>

Comparatives for movement in funds

	At 1.6.20	Net movement in funds	At
	£	£	31.5.21
			£
Unrestricted funds			
General fund	317,502	61,619	379,121
	<u>317,502</u>	<u>61,619</u>	<u>379,121</u>
TOTAL FUNDS	<u>317,502</u>	<u>61,619</u>	<u>379,121</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	188,566	(143,889)	16,942	61,619
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>188,566</u>	<u>(143,889)</u>	<u>16,942</u>	<u>61,619</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	317,502	72,642	390,144
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>317,502</u>	<u>72,642</u>	<u>390,144</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	453,848	(394,233)	13,027	72,642
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>453,848</u>	<u>(394,233)</u>	<u>13,027</u>	<u>72,642</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

Society of Legal Scholars in the United Kingdom and Ireland

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2022**

	31.5.22 £	31.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Seminars - Royalties	34	71
Other trading activities		
Conference	120,790	28,241
Investment income		
Deposit account interest	99	1,046
Dividends	4,059	2,555
	<hr/> 4,158	<hr/> 3,601
Charitable activities		
Subscriptions - members	94,449	116,550
Legal studies	44,026	36,963
Reporters/journals	850	1,700
Advertising	975	1,440
	<hr/> 140,300	<hr/> 156,653
Total incoming resources	<hr/> 265,282	<hr/> 188,566
EXPENDITURE		
Charitable activities		
Journals	11,637	8,317
Administration	27,501	28,045
Postage and stationery	2,838	637
Insurance	606	476
Sundries	25	-
Seminars	15,784	2,700
President's reception	11,830	-
Conference costs	119,639	63,193
Research activities fund	18,049	4,577
Business meetings	3,875	731
SLS prizes	2,500	1,300
Website	5,370	4,080
Libraries committee	7,800	-
Small projects and events fund	8,952	11,330
Carried forward	236,406	125,386

This page does not form part of the statutory financial statements

Society of Legal Scholars in the United Kingdom and Ireland

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2022**

	31.5.22 £	31.5.21 £
Charitable activities		
Brought forward	236,406	125,386
Archiving and storage	362	4,300
Subscriptions	875	894
Computer equipment	89	-
	<u>237,732</u>	<u>130,580</u>
Support costs		
Governance costs		
Independent examiner's fee	2,520	2,520
Administration	9,167	9,349
Bank charges	925	1,437
Gain/loss on foreign currency	-	3
	<u>12,612</u>	<u>13,309</u>
Total resources expended	<u>250,344</u>	<u>143,889</u>
Net income before gains and losses	14,938	44,677
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(3,915)	16,942
Net income	<u><u>11,023</u></u>	<u><u>61,619</u></u>

THE SOCIETY OF LEGAL SCHOLARS IN THE UNITED KINGDOM AND IRELAND

England & Wales - Charity number 282719

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
Society of Legal Scholars in the United
Kingdom and Ireland**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

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for the Year Ended 31 May 2021**

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Society of Legal Scholars in the United Kingdom and Ireland

**Report of the Trustees
for the Year Ended 31 May 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the Society is the advancement of legal education and scholarship in the United Kingdom and Ireland. During 2020/21, membership fluctuated at around 3,100 as new members joined and a number of deemed and other resignations took place. The membership comprises some 2,700 staff at law schools in the United Kingdom and Ireland and Associate members in overseas law schools, usually in common law institutions, and a smaller number of Emeritus and Honorary members. Legal practitioners who are involved in legal scholarship are eligible to join the Society as Ordinary members, or Associate members if overseas. In addition, barristers' chambers, solicitors' firms and law publishers may join the Society as Patrons.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Society successfully pursued its primary functions throughout the year. These included:

- managing 28 subject sections, providing networks for those interested in the same specialist areas of legal study;
- hosting its Annual Conference, which in 2020/21 took place virtually, hosted by the University of Exeter in September 2020;
- publishing the Society's peer-reviewed journal 'Legal Studies' (recognised as one of the leading UK academic law journals);
- publishing its biannual members' journal, The Reporter, and the annual Directory of Members;
- providing financial support for the SLS Annual Seminar Series, a high-profile series attracting leading scholars on specialist subjects from home and abroad;
- awarding the annual Birks Book Prize, named after Professor Peter Birks FBA, a former Hon Secretary and President of the SLS;
- providing grants through the SLS Research Activities Fund to assist members to undertake research or other scholarly activity;
- providing grants through the SLS Small Projects Fund to assist legal scholarship other than is covered by the Research Activities Fund;
- representing the interests of the academic legal profession in discussions and negotiations with Government and the professional legal bodies on matters as diverse as the provision of resources to law schools, judicial appointments, legal education and training, law reform, and its relationship with legal practitioners and training.

FINANCIAL REVIEW

Financial Review

The net result for the year was a net inflow of funds of £61,619 (2019/20 - £9,705) with a resulting increase in reserves to £379,121 (2019/20 - £317,507).

Policy on Reserves: The Society's reserves policy is to hold in its capital account a sum that is sufficient to meet three months' expenditure assuming no further income. At present this would not exceed £36K and so the reserves substantially exceed the required amount.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Report of the Trustees
for the Year Ended 31 May 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

282719

Principal address

PO Box 3017
BRISTOL
BS6 9HJ

Trustees

Professor N Gravells
Professor S Worthington
Professor A Paterson

Independent Examiner

C M Fotheringham CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

National Westminster Bank plc
Tavistock House
Tavistock Square
London
WC1H 9JA

Approved by order of the board of trustees on 16 February 2022 and signed on its behalf by:



Professor N Gravells - Trustee

**Independent Examiner's Report to the Trustees of
Society of Legal Scholars in the United
Kingdom and Ireland**

Independent examiner's report to the trustees of Society of Legal Scholars in the United Kingdom and Ireland

I report to the charity trustees on my examination of the accounts of Society of Legal Scholars in the United Kingdom and Ireland (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C M Fotheringham CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

16 February 2022

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Statement of Financial Activities
for the Year Ended 31 May 2021**

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		71	44
Charitable activities			
Direct charitable income		156,653	138,591
Other trading activities	2	28,241	119,448
Investment income	3	3,601	1,584
Total		<u>188,566</u>	<u>259,667</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	4	143,889	238,805
Net gains/(losses) on investments		16,942	(11,157)
NET INCOME		<u>61,619</u>	<u>9,705</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		317,502	307,797
TOTAL FUNDS CARRIED FORWARD		<u><u>379,121</u></u>	<u><u>317,502</u></u>

The notes form part of these financial statements

Society of Legal Scholars in the United Kingdom and Ireland

**Balance Sheet
31 May 2021**

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
FIXED ASSETS			
Investments	8	101,107	49,165
CURRENT ASSETS			
Debtors	9	27,618	34,442
Cash at bank		255,542	243,780
		<u>283,160</u>	<u>278,222</u>
CREDITORS			
Amounts falling due within one year	10	(5,146)	(9,885)
		<u>278,014</u>	<u>268,337</u>
NET CURRENT ASSETS			
		<u>278,014</u>	<u>268,337</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>379,121</u>	<u>317,502</u>
NET ASSETS			
		<u>379,121</u>	<u>317,502</u>
FUNDS	11		
Unrestricted funds		<u>379,121</u>	<u>317,502</u>
TOTAL FUNDS		<u>379,121</u>	<u>317,502</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 February 2022 and were signed on its behalf by:



S Worthington - Trustee



N Gravells - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 May 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments

Investments are carried in the balance sheet at market value.

The statement of recognised gains or losses includes gains and losses on the revaluation of investments.

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

2. OTHER TRADING ACTIVITIES		31.5.21	31.5.20
		£	£
Conference		28,241	119,448
		<u> </u>	<u> </u>
3. INVESTMENT INCOME		31.5.21	31.5.20
		£	£
Deposit account interest		1,046	771
Dividends		2,555	813
		<u> </u>	<u> </u>
		3,601	1,584
		<u> </u>	<u> </u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct		
	Costs (see	Support	Totals
	note 5)	costs	
	£	£	£
Direct charitable expenditure	130,580	13,309	143,889
	<u> </u>	<u> </u>	<u> </u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		31.5.21	31.5.20
		£	£
Journals		8,317	12,335
Administration		28,045	39,467
Postage and stationery		637	444
Insurance		476	800
Seminars		2,700	3,521
President's reception		-	3,805
Conference costs		63,193	98,827
Research activities fund		4,577	7,215
Business meetings		731	10,200
SLS prizes		1,300	1,300
Website		4,080	3,771
Small projects and events fund		11,330	31,176
Archiving and storage		4,300	8,178
Subscriptions		894	620
		<u> </u>	<u> </u>
		130,580	221,659
		<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2018/19)

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	44
Charitable activities	
Direct charitable income	138,591
Other trading activities	119,448
Investment income	1,584
Total	<u>259,667</u>
EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	238,805
Net gains/(losses) on investments	<u>(11,157)</u>
NET INCOME	9,705
RECONCILIATION OF FUNDS	
Total funds brought forward	307,797
TOTAL FUNDS CARRIED FORWARD	<u><u>317,502</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 June 2020	49,165
Additions	35,000
Revaluations	16,942
	<hr/>
At 31 May 2021	101,107
	<hr/>
NET BOOK VALUE	
At 31 May 2021	101,107
	<hr/> <hr/>
At 31 May 2020	49,165
	<hr/> <hr/>

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Trade debtors	27,163	34,117
Prepayments	455	325
	<hr/>	<hr/>
	27,618	34,442
	<hr/> <hr/>	<hr/> <hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Taxation and social security	105	-
Other creditors	5,041	9,885
	<hr/>	<hr/>
	5,146	9,885
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

11. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	317,502	61,619	379,121
TOTAL FUNDS	<u>317,502</u>	<u>61,619</u>	<u>379,121</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	188,566	(143,889)	16,942	61,619
TOTAL FUNDS	<u>188,566</u>	<u>(143,889)</u>	<u>16,942</u>	<u>61,619</u>

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	307,797	9,705	317,502
TOTAL FUNDS	<u>307,797</u>	<u>9,705</u>	<u>317,502</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	259,667	(238,805)	(11,157)	9,705
TOTAL FUNDS	<u>259,667</u>	<u>(238,805)</u>	<u>(11,157)</u>	<u>9,705</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	307,797	71,324	379,121
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>307,797</u>	<u>71,324</u>	<u>379,121</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	448,233	(382,694)	5,785	71,324
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>448,233</u>	<u>(382,694)</u>	<u>5,785</u>	<u>71,324</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2021**

	31.5.21 £	31.5.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Seminars - Royalties	71	44
Other trading activities		
Conference	28,241	119,448
Investment income		
Deposit account interest	1,046	771
Dividends	2,555	813
	<hr/>	<hr/>
	3,601	1,584
Charitable activities		
Subscriptions - members	116,550	106,656
Legal studies	36,963	30,990
Reporters/journals	1,700	450
Advertising	1,440	495
	<hr/>	<hr/>
	156,653	138,591
	<hr/>	<hr/>
Total incoming resources	188,566	259,667
EXPENDITURE		
Charitable activities		
Journals	8,317	12,335
Administration	28,045	39,467
Postage and stationery	637	444
Insurance	476	800
Seminars	2,700	3,521
President's reception	-	3,805
Conference costs	63,193	98,827
Research activities fund	4,577	7,215
Business meetings	731	10,200
SLS prizes	1,300	1,300
Website	4,080	3,771
Small projects and events fund	11,330	31,176
Archiving and storage	4,300	8,178
Subscriptions	894	620
	<hr/>	<hr/>
	130,580	221,659

This page does not form part of the statutory financial statements

**Society of Legal Scholars in the United
Kingdom and Ireland**

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2021**

	31.5.21 £	31.5.20 £
Support costs		
Governance costs		
Independent examiner's fee	2,520	2,580
Administration	9,349	13,155
Bank charges	1,437	1,400
Gain/loss on foreign currency	3	11
	<u>13,309</u>	<u>17,146</u>
Total resources expended	<u>143,889</u>	<u>238,805</u>
Net income before gains and losses	44,677	20,862
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>16,942</u>	<u>(11,157)</u>
Net income	<u><u>61,619</u></u>	<u><u>9,705</u></u>

This page does not form part of the statutory financial statements