

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**

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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.

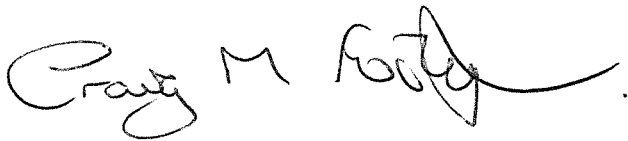
Independent examiner's statement

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		367,096	364,641
		<hr/> <hr/>	<hr/> <hr/>

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		<u>367,096</u>	<u>364,641</u>
TOTAL FUNDS		<u><u>367,096</u></u>	<u><u>364,641</u></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>
	10,057	11,475
	<u> </u>	<u> </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>
	299,441	14,207	313,648
	<u> </u>	<u> </u>	<u> </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
	<u>299,441</u>	<u>320,956</u>

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	<u>310,083</u>
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 £
		<hr/>
TOTAL FUNDS CARRIED FORWARD		364,641 <hr/> <hr/>
8. TANGIBLE FIXED ASSETS		Computer equipment £
COST		
At 1 June 2024 and 31 May 2025		1,067 <hr/>
DEPRECIATION		
At 1 June 2024		801
Charge for year		266 <hr/>
At 31 May 2025		1,067 <hr/>
NET BOOK VALUE		
At 31 May 2025		- <hr/> <hr/>
At 31 May 2024		266 <hr/> <hr/>
9. FIXED ASSET INVESTMENTS		Listed investments £
MARKET VALUE		
At 1 June 2024		170,008
Revaluations		11,638 <hr/>
At 31 May 2025		181,646 <hr/>
NET BOOK VALUE		
At 31 May 2025		181,646 <hr/> <hr/>
At 31 May 2024		170,008 <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 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			
		At 1.6.24	Net movement	At
		£	in funds	31.5.25
			£	£
	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
		£	£	£
	Unrestricted funds			
	General fund	304,465	(313,648)	2,455
		<u>304,465</u>	<u>(313,648)</u>	<u>2,455</u>
	TOTAL FUNDS	<u>304,465</u>	<u>(313,648)</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
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)
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
	<hr/> 10,057	<hr/> 11,475
Charitable activities		
Subscriptions - members	84,744	104,865
Legal studies	45,963	11,069
Reporters/journals	900	900
Advertising	495	496
	<hr/> 132,102	<hr/> 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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	14,207	13,939
	<hr/>	<hr/>
Total resources expended	313,648	334,895
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Net income/(expenditure)	2,455	(24,628)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements