

SOCIETY FOR COMPUTERS AND LAW
(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

(Company Incorporation No. 1133537)
(Charity Registration No. 266331)

SOCIETY FOR COMPUTERS AND LAW

CONTENTS

	Page No.
Reference and Administrative Details	1
Report of the Trustees	2-7
Independent Auditor's Report	8-9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-18

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2015

TRUSTEES

R Bickerstaff
A Cook
C Freedman
H Grant
C James
M O'Conor
S Taylor
M Lavy (Appointed 28 January 2015)

PRESIDENT

Professor Richard Susskind, OBE

COMPANY SECRETARY

Caroline Gould

COMPANY INFORMATION

Charity Registration No. 266331

Company Registration No. 1133537

REGISTERED OFFICE

338 Wells Road
Bristol
BS4 2QL

AUDITOR

Whyatt Pakeman Partners
Colkin House
16 Oakfield Road
Clifton
BS8 2AP

BANKERS

Barclays Bank Plc
36 East Street
Bristol
BS3 4HE

REPORT OF THE TRUSTEES

The Board of Trustees ("Trustee Board") of the Society for Computers and Law ("SCL") presents its annual report for the year ended 31 March 2015 under the Companies Act 2006 and the Charities Act 2011, together with the audited financial statements for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

The Trustee Board manages the affairs of the company.

Trustees

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

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

The Trustees recommend to the membership members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend members who they believe have the ability, determination and commitment to ensure the future success of SCL.

At the Annual General Meeting on 28 January 2015 Mr Roger Bickerstaff, Mr Mark Taylor, Ms Anna Cook and Mr Mark O'Connor were all re-elected to the Board.

At the same meeting, Dr Matthew Lavy was nominated to join the Board. SCL is pleased to welcome Dr Lavy to the Board of Trustees.

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

The General Manager

The day to day management of SCL is delegated to the Company Secretary who also acts as General Manager at SCL Headquarters in Bristol.

REPORT OF THE TRUSTEES (continued)**Risk Management**

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

OBJECTIVES AND ACTIVITIES

The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

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

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

The strategies the Board has for achieving these objectives are:

- Production of the IT law magazine "Computers & Law",
- Development and maintenance of an educational website www.scl.org all of which content (except CPD questions which are not relevant to students and academics) which was accessed by the UK academic institutions through the UK Access Management Federation, but is now accessible free of charge to anyone with an ac.uk email address.
- Provision of an educational programme disseminated via conferences, seminars, podcasts and online training, special interest and regional groups and the website,
- Offering free membership of the Society to trainee solicitors, pupil barristers and 'devils' until they qualify. Since February 2014, SCL has offered free membership to trainee lawyers. This category of membership includes full access to the content of the website and attendance at SCL events at the members' rate but not a hard copy of the SCL magazine.
- The SCL Foundations of IT Law Programme which was established in November 2013. SCL has created a two year rolling programme of ten modules which covers all the key areas of practice in IT law. Each module is recorded and available to download via the SCL website,
- Collaboration with Queen Mary University London enabling the SCL Foundations of IT Law Programme to be recognised as a qualifying module towards QMUL's LLM, Postgraduate Diploma and Postgraduate Certificate in Computer and Communications Law courses.
- The SCL Technology Law Futures Forum which is recognised as a key event in the UK for discussion of IT law and technology, and for communication of ideas at the highest level between academics, practitioners and industry,
- The Introduction of the SCL University Ambassadors scheme. SCL feels that the awareness of IT law as a speciality ought to be raised within universities. Central to SCL's existence is the aim of fostering the understanding of IT law and the universities ought to be giving the next generation of lawyers an awareness of IT law as a legal speciality.
- Considering and as appropriate responding to relevant government initiatives,
- Supporting relevant like-minded organisations.

REPORT OF THE TRUSTEES (continued)**President**

Professor Richard Susskind, OBE is President of SCL and the Trustees are grateful to him for the amount of time and commitment he continues to give SCL. Professor Susskind is a former Chair of SCL.

ACHIEVEMENTS AND PERFORMANCE

The Trustees continue to ensure that SCL provides education and cost effective training and up to the minute information about IT Law and technology relevant to that law through its meetings, magazine and website.

Social media is used on a daily basis to increase the awareness of the work of SCL. There has been a steady growth in Twitter followers and members of the SCL LinkedIn Group.

(a) Magazine, Website and online Continuing Professional Development

The magazine and web site are key strengths of SCL and the Trustees are grateful to Laurence Eastham (Editor), Simon Deane-Johns (Chair of the Media Board) and the other members of the Media Board for their commitment to the continuous improvement of both the magazine and the website. It is the Trustees' intention that the SCL website should be the first port of call for anyone requiring information on UK IT Law and relevant EU IT Law.

Computers & Law magazine continues to attract high quality IT Law articles as well as technology articles relevant to its members. The high volume of quality articles received for the magazine means that some articles only appear online.

The weekly SCL email newsletter is well received by members and is often forwarded to their non-SCL colleagues as an introduction to SCL. Non-members can sign up on the website for the newsletter at no charge. The newsletter contains the latest IT law news, articles, blogs and details of forthcoming SCL events. All articles are freely available for all to view for a limited period.

Free Continuing Professional Development for SCL members has been available on the website since August 2006. This CPD training is based on the content of *Computers & Law* and SCL event podcasts. The provision of online CPD training is an additional resource which benefits the membership in a cost and time effective way. The take-up of online CPD has continued to increase year on year as more members become aware of its availability. The online training is of great use to members taking career breaks as it enables them to keep up to date for a very modest subscription. Online CPD is restricted to paid up members of SCL.

Podcasts of SCL events ensure that all SCL members and UK academic institutions who are members of the UK Access Management Federation have the opportunity to benefit from the expertise of speakers at SCL events, wherever a member is located. There is no charge to any SCL member with an ac.uk email address. Free access to podcasts of the Annual Lecture, the Technology Law Futures Forum and other selected events is available to members and non-members alike.

The SCL website and back-office system is currently undergoing a major upgrade. After extensive research all the options open to SCL, both open source and bespoke, the Trustees decided to award the development contract to Zehuti Ltd. The project is on-going.

The Trustees feel that they are providing all members throughout the country with an extensive educational programme through the online magazine, podcasts and online CPD programme. In addition UK academic institutions are being given access to an extensive educational programme through the online magazine and podcasts.

(b) Events

In the year ended 31 March 2015 SCL organised 31 events.

REPORT OF THE TRUSTEES (continued)

(b 1) Conferences and Seminars

SCL's Annual Conference "All the IT Law you need for 2015" was held on 9 October 2014 at the Royal College of Surgeons in London and focussed on topics highly relevant to any IT Lawyer's practice including privacy and the right to be forgotten, crowdfunding, social media, cloud computing migration, IT disputes and cyber risk. The event was a great success with the highest attendance at the SCL Annual Conference to date.

The following half day and evening seminars were held during the year:

14 May 2014	Foundations of IT Law: Module 4 - Procuring IT Goods and Services
2 July 2014	Foundations of IT Law: Module 5 - Risk, cyber and computer misuse
10 September 2014	Foundations of IT Law: Module 6 - Cloud
17 September 2014	SCL Big Data Master Class - "Big Data & Digital: Competition, consumer protection and other challenges"
4 November 2014	Foundations of IT Law: Module 7 - A to Z of Data Protection in the IT World
18 November 2014	SCL Outsourcing Masterclass
2 December 2014	SCL Mobile Money Masterclass
20 January 2015	Foundations of IT Law: Module 8 - IT Law in Corporate Transactions
28 January 2015	SCL Annual Data Protection Update 2015
3 February 2015	SCL Annual IT Contracts Update – Leeds
9 February 2015	SCL Annual IT Contracts Update – London
12 March 2015	Foundations of IT Law: Module 9 - Renegotiation and Disputes
25 March 2015	SCL IT Contracts Update - Part 2: The In-house Perspective

(b 2) SCL Technology Law Futures Forum

The SCL Technology Law Futures Forum: "Understanding and Influencing the Future of Technology Law" was held on 26 and 27 June 2014.

The SCL Forum is a two day think tank at which leading IT law academics from across the globe meet with practitioners for blue sky thinking on IT Law. SCL is grateful to Herbert Smith Freehills for hosting this annual event.

Several of the papers given at the 2014 Forum were expanded and appeared in the *Computers & Law* magazine. In addition podcasts from the Forum are available for all to download from the SCL website.

FINANCIAL REVIEW

As at 31 March 2015 there were 1255 (2014: 1266) individual members, 48 (2014: 51) UK academic members and 148 (2014: 18) trainee lawyer members of SCL. Trainee lawyers receive SCL membership free of charge. There was a 26% increase in income from SCL conferences. The income from SCL regional groups was down 63% because most regional group meetings were held free of charge to encourage attendance by those new to SCL. The SCL Groups have been instrumental in the establishment of the SCL Foundations of IT Law Programme and have contributed to the success of this important initiative. They have also contributed to the success of the Annual Conference. Since the launch of the Foundations Programme which covers all the basic areas of IT law, the regional and special interest Groups have been encouraged to organise events that cover the more thought-provoking areas of IT law.

REPORT OF THE TRUSTEES (continued)**Reserves Policy**

The Trustees aim to maintain unrestricted reserves at an appropriate level. As at 31 March 2015 SCL's unrestricted reserves of £397,627 were running at a level approximately equivalent to 153% of the next year's budgeted expenditure. The planned 2015/16 expenditure includes provision for:

1. Significant website and back office system upgrade;
2. Plans to develop a LLM Course with Leeds Beckett University;
3. In May 2014 the Trustees agreed to host and organise the bi-annual International Federation of Computer Law Associations (IFCLA) Conference in 2016 and provision has been made for the costs and risks associated with organising and running a major, two day international Conference. IFCLA is a not-for-profit organisation and SCL is a member of IFCLA.

Further development planned for future years:

- a. Event app;
- b. Membership app;
- c. Bursary scheme to support students specialising in IT Law.

The Trustees consider the current reserves to be appropriate for SCL's purposes.

Plans for Future Periods

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website. They intend to hold a Technology Law Futures Conference in June 2015 and hope to attract a wide range of delegates from academia, industry and private practice.

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

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products. Next year it is hoped that a membership and event app can be developed which the Trustees feel will be particularly attractive to student and trainee members who are entitled to free membership of the Society.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources, including the income and expenditure, of the Society for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

REPORT OF THE TRUSTEES (continued)

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

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

In so far as the Trustees are aware:

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

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

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' and in accordance with the small companies regime under the Companies Act 2006.

This report was approved by the Board on 15 December 2015



.....
Roger Bickerstaff
Chair of the Board of Trustees

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW**

We have audited the financial statements of the Society for Computers and Law for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities (set out on pages 6-7) the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW (continued)**

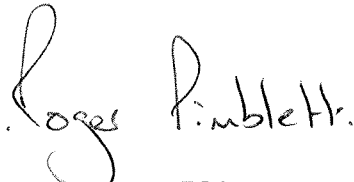
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

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



Roger Pimblett FCA
(Senior Statutory Auditor)

for and on behalf of Whyatt Pakeman Partners,
Statutory Auditor and Chartered Accountants

18 December 2015

'Colkin House',
16, Oakfield Road,
Clifton,
Bristol. BS8 2AP.

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2015

		Unrestricted funds	
	Note	2015 £	2014 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Investment Income	2	5,483	6,485
Incoming resources from charitable activities	3	320,094	300,439
TOTAL INCOMING RESOURCES		325,577	306,924
RESOURCES EXPENDED			
Charitable activities:			
Educational activities		250,025	232,669
Governance costs		5,000	4,975
TOTAL RESOURCES EXPENDED	4	255,025	237,644
NET MOVEMENT IN FUNDS		70,552	69,280
Total funds brought forward		327,075	257,795
Total funds carried forward		397,627	327,075

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	5	2,722	3,027
CURRENT ASSETS			
Debtors	6	13,972	13,112
Cash at bank and in hand		515,685	431,606
		529,657	444,718
CREDITORS: Amounts falling due within one year	7	(134,752)	(120,670)
NET CURRENT ASSETS		394,905	324,048
TOTAL ASSETS LESS CURRENT LIABILITIES		397,627	327,075
NET ASSETS		397,627	327,075
REPRESENTED BY:			
Unrestricted funds	8	397,627	327,075
TOTAL FUNDS		397,627	327,075

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The notes on pages 12 to 18 form part of these financial statements.

Approved for issue by the Board of Trustees on 16 December 2015 and signed on their behalf by:



 Roger Bickerstaff

Company No. 1133537

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES**(a) Basis of Accounting**

The financial statements have been prepared under the historic cost convention and in accordance with both the Statement of Recommended Practice "Accounting and Reporting by Charities" (the SORP) published by the Charity Commission for England and Wales in 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008) (the FRSSE).

(b) Company status

The Society is a company limited by guarantee. The members of the company are the Society's members generally. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental costs of acquisition.

Depreciation is provided at rates calculated to write off the cost less residual value of all fixed assets on a straight line basis over their useful lives as follows:

Fixtures and fittings	over 4 years
-----------------------	--------------

(d) Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Society is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from charitable activities includes income from subscriptions, conferences, group meetings, sale of publications and advertising. Subscriptions are recognised on a receipts basis in respect of a particular membership year with subscriptions received in advance excluded from the current year's Statement of Financial Activity and included within creditors due within one year. Income from conferences and group meetings is recognised on the date the conference or meeting is held.

Investment income is included when receivable.

Seminars are usually hosted at the premises of legal firms for no charge. Such gifts in kind received by the Society have not been quantified or included in the Statement of Financial Activities as income.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES (Continued)**(e) Resources Expended**

Expenditure is accounted for on an accruals basis

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

(f) Fund Accounting

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

All funds held are considered to be unrestricted general funds.

(h) Pensions

The Society is currently in the process of setting up a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the draft rules of the scheme.

(g) Taxation

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

2. INVESTMENT INCOME

	2015	2014
	£	£
Interest receivable on deposit accounts	5,483	6,485

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2015	2014
	£	£
Subscriptions	157,798	152,274
Conferences	137,922	109,518
Income from group meetings	11,225	30,675
Publishers licensing income	5,479	3,197
Advertising income	7,670	4,775
	320,094	300,439

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2015

4. RESOURCES EXPENDED

	Direct costs £	Support costs £	2015 Total £	2014 Total £
Charitable activities:				
Educational activities	119,069	130,956	250,025	232,699
Governance costs	-	5,000	5,000	4,975
Total resources expended	119,069	135,956	255,025	237,644

All costs are allocated between expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, with others apportioned on an appropriate basis.

4.1 DIRECT COSTS

	2015 £	2014 £
Grants (see below)	784	753
Magazines	40,568	41,330
Conferences	34,979	38,304
Group expenditure	1,480	2,387
Website expenses	21,737	19,828
Website upgrade	18,348	-
University Access	1,173	1,083
	119,069	103,685

Included above are the following institutional grants:

Scottish Society for Computers and Law	784	753
--	-----	-----

Scottish Society for Computers and Law is a connected charity, as detailed in note 9.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2015

4.2 SUPPORT COSTS

	2015	2014
	£	£
Secretarial and administrative support	-	10,304
Staff costs (see 4.4 below)	106,145	81,704
Subcontracted staff	-	8,923
Recruitment costs	-	2,500
Office facilities	5,512	5,197
Telephone	797	949
Stationery, post, copy and print	2,273	1,968
Training	1,647	692
Travel and subsistence	806	978
Accountancy fees	3,798	3,015
Administrative costs	5,243	8,476
Storage costs	1,213	1,093
Other expenses	3,522	3,185
	<hr/> 130,956	<hr/> 128,984
	<hr/> <hr/>	<hr/> <hr/>

4.3 GOVERNANCE COSTS

	2015	2014
	£	£
Auditor's Remuneration:		
Audit of the financial statements	4,000	4,000
Accountancy and other services	1,000	975
	<hr/> 5,000	<hr/> 4,975
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2015

4.4 EMPLOYEE INFORMATION

	2015	2014
	£	£
Staff Costs:		
Gross Wages and Salaries	93,878	70,955
Employer's NIC	7,632	7,201
Pension costs	4,635	3,548
	106,145	81,704
	106,145	81,704

The average number of employees including part time staff during the period was:

	2015	2014
	£	£
Average number of staff	3	3
	3	3
	3	3

No employees earned emoluments in excess of £60,000 during the year.

4.5 TRUSTEE REMUNERATION AND EXPENSES

None of the Trustees received any remuneration or other financial benefits during the year (2014: none). One of the Trustees was reimbursed for expenses of £128 during the year (2014: none).

4.6 PENSIONS

The Society is currently in the process of setting up a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Society to the scheme once operating and amounted to £4,635 (2014: £3,548).

Contributions totalling £8,183 (2014: £3,548), payable to the scheme once operational, are included in creditors at the end of the year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2015

5. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Cost:	
At 1 April 2014	4,321
Additions	699
At 31 March 2015	<u>5,020</u>
Depreciation:	
At 1 April 2014	1,294
Charge for the year	1,004
At 31 March 2015	<u>2,298</u>
Net Book Value:	
At 31 March 2015	<u>2,722</u>
At 31 March 2014	<u>3,027</u>

6. DEBTORS

	2015 £	2014 £
Trade debtors	7,170	5,331
Prepayments and accrued income	6,802	7,781
	<u>13,972</u>	<u>13,112</u>

7. CREDITORS: Amounts falling due within one year

	2015 £	2014 £
Trade creditors	2,353	5,554
Grants payable	203	-
Other creditors	340	340
Accruals and deferred income	31,535	21,460
Subscriptions received in advance	92,922	84,668
VAT	4,521	6,356
PAYE	2,878	2,292
	<u>134,752</u>	<u>120,670</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2015

8. RECONCILIATION OF MOVEMENT ON FUNDS

	2015 £	2014 £
Net movement in funds for the year	70,552	69,280
Funds at the beginning of the year	327,075	257,795
	<hr/>	<hr/>
Funds at the end of year	397,627	327,075
	<hr/> <hr/>	<hr/> <hr/>

All funds are unrestricted general funds.

9. RELATED PARTY TRANSACTIONS

The accounts include a grant of £784 (2014: £753) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity registered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.

During the year, £Nil (2014: £10,715) was paid to Conference Management Services, a business owned by the former General Manager, Ruth Baker, for the provision of support services.

Rent of £5,319 (2014: £4,766) was paid to Caroline Gould, the Society's Secretary during the year, for office premises provided to the Society.

10. COMMITMENTS

At the end of the financial year the Society had outstanding contracts for the development of its website and IT systems. Commitments under these contracts not provided for amounted to approximately £7,100 (2014: £Nil).