

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2020**

Trustees M O'Conor, Chair
T Crick
C James (Retired 11 February 2020)
M Lavy
M Lumley
S McLean
C O'Donoghue
P Shaw
S Taylor (Retired 11 February 2020)
K Ramo (Appointed 11 February 2020)

Company registered number 01133537

Charity registered number 266331

Registered office Unit 4.5
Paintworks
Arnos Vale
Bristol
BS4 3EH

Company secretary Caroline Gould

Chief executive officer Caroline Gould

Independent auditors Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back,
Bristol,
BS1 6FL

Bankers Barclays Bank Plc
36 East Street
Bristol
BS3 4HE

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 AUGUST 2020**

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2019 to 31 March 2020.

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

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

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

Objects

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

- (1) The advancement of education of the public in the fields of:
 - a. Information technology law and other related legal subjects,
 - b. Information technology as applied to the practice of law, and
 - c. The law, by the use of information technology.
- (2) The promotion of 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.

Like many similar organisations, 2020 has presented the Society for Computers and Law with unprecedented challenges. It has been widely noted that this year has been particularly difficult for charities. SCL was required to significantly change the way it operated in order to safeguard its staff, members and financial wellbeing. On 18 March 2020 the Trustees sent the following message SCL members:

To our Community,

In light of the current situation with COVID-19, we wanted to share an update on what we as an organisation are doing. We understand that this is a worrying time for everyone.

Our overriding priority is the health of SCL staff and the safety of SCL members and we are paying close attention to Government updates. The SCL office closed on Tuesday 17 March in line with government advice and the SCL team will work remotely during this time. You can contact the team via hello@scl.org and they will be ready to deal with your enquiries and offer support in the usual way.

To ensure the safety of our members and support staff, all meetings in person are postponed for the foreseeable future, however plans are progressing to enable SCL events to take place virtually.

There are lots of ways in which you can use your membership to stay up-to-date and maintain your professional edge in these challenging times. SCL will continue to provide the latest tech law news and opinion online via the editorial pages on our website and the Computers & Law magazine. We are building our library of webinars and podcasts so you can continue your professional training.

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

There will be opportunities to share your expertise by writing for us or contributing to online meetings and events.

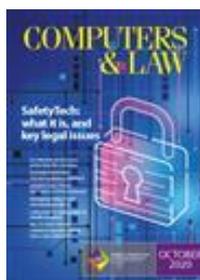
SCL will focus on supporting its members by working creatively to keep our community connected. Please get in touch with any ideas you have about what SCL can do to support you. Stay safe and healthy.

The SCL office in Paintworks, Bristol has remained closed for the majority of 2020, however all the SCL team went into the office to oversee the production of the first entirely digital SCL Annual Conference which took place on Wednesday 7 and Thursday 8 October 2020. We were delighted to be joined in the office by SCL Chair, Mark O’Conor on the second day of the Conference. We are making plans for a phased return to the SCL office in 2021.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies the Board has for achieving these objectives are:

- Production of the technology law magazine “Computers & Law”.



- Development and maintenance of an educational website www.scl.org of which (i) all content is accessible free of charge to anyone with an ac.uk email address, and (ii) increasing amounts of content available to the general public free of charge.
- Provision of an educational programme disseminated via conferences, seminars, webinars and online training, special interest and regional groups and the website.
- Offering free membership of the Society to trainee solicitors, trainee legal executives, trainee paralegals, and pupil barristers until they qualify. 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 hardcopy of the SCL magazine. However since lockdown due to the global pandemic in March 2020, in order to safeguard all those involved with the production and distribution of *Computers & Law* magazine – the magazine has been available in digital format only for all SCL members.
- The “Tech Law Essentials” training programme, available exclusively online and available to all, at any time. SCL offers a programme of fifteen modules which cover all the key areas of practice in tech law. It is intended that the number of modules available and topics covered will continue to increase and that an SCL Tech Law Curriculum for Cohorts and Digitally Driven Ongoing Incremental Learning will be established in 2021.
- The furtherance of the SCL University Ambassadors’ scheme. SCL is committed to raising awareness of tech law as a specialty within universities, beginning at undergraduate level. Central to SCL’s existence is the aim of fostering the understanding of tech law and universities ought to be providing the next generation of lawyers with an awareness of tech law as a legal specialty.
- The SCL mentoring scheme - all student ambassadors are assigned to a mentor who is a qualified lawyer, specialising in tech law

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

- Considering and, as appropriate, responding to relevant government, public or sectoral consultations.
- Supporting and collaborating with relevant, like-minded organisations
- The creation of a new SCL Diversity and Inclusion Advisory Group which aims to give a platform and safe space to those whose voice is not always heard and who do not feel fully represented within our sector.

ACHIEVEMENTS AND PERFORMANCE

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

Social media is used daily to increase the awareness of the work of SCL and to create debate amongst the membership and beyond. There has been a steady growth in Twitter followers (currently just over 4150 followers) and members of the SCL LinkedIn Group, Facebook page and YouTube channel.

(a) Magazine and Website

The magazine and website are key strengths of SCL, and the Trustees are grateful to the SCL Editor David Chaplin for his hard work and dedication to the continuous improvement of both the magazine and the website and for dealing with the challenges brought about by the pandemic with consummate professionalism.

'*Computers & Law*' magazine continues to attract high quality tech law articles as well as articles on legal technology considered relevant to SCL members and to the wider public. The high volume of quality articles received for the magazine means that some articles can only appear online. The SCL Editor continues to build on SCL's traditions but is always looking to innovate and to meet the changing needs of its readers. SCL's publishing activities are a core part of the membership package and so SCL intends to enhance that value to expand both its membership and readership and in so doing, help to meet its charitable objectives.

The weekly SCL newsletter is well received by members and the wider public. The newsletter contains recommended additional reading from the Editor, the latest tech law news, articles, blogs, details of forthcoming SCL events and external events that SCL members have been invited to attend. All articles featured in the newsletter are freely available to view for a limited period.

SCL already had an established online training programme before the pandemic – which helped enormously as we transitioned very swiftly to online training only. As well as more formal training sessions, SCL created a new series of "Tea & Tech" sessions which were designed as informal drop-in sessions to support the community, especially those experiencing lockdown in isolation. Online training greatly increases SCL's accessibility as it's available to everyone no matter where they are located and enables members to keep up to date and connected with one another for a very modest cost, sometimes free of charge. SCL online training is open to all. Online training ensures that all SCL members including students and academics in UK academic institutions have the opportunity to benefit from the expertise of speakers at SCL events, wherever they are located.

The Trustees feel that they are providing members worldwide with an extensive educational programme through the magazine, webinars and online training programme, most elements of which are also made available to non-members. In addition, UK academic institutions are given free access to an extensive educational programme through the online magazine, podcasts and webinars.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

(b) Events

In the year ended 31 March 2020 SCL held 32 events.

(b 1) Conferences and main events

The New Technology Lawyer – The SCL Annual Conference – 2 October 2019



The 2019 SCL Annual Conference, curated by SCL Trustees Sue McLean and Toby Crick, was one of the most wide-ranging we have ever put together. The vast sweep of the day encompassed 5G, smarter contracting and competition law, all the way through to the role of lawyers in shaping the ethics of the evolving AI world. The event attracted over 200 delegates and was one of the most popular events we have run in recent years.

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

SCL Sir Brian Neill Lecture - “Disability & Innovation: The Universal Benefits of Inclusive Design” by Haben Girma, 26 November 2019 at the IET, London



The SCL Annual Lecture honours the memory of Rt Hon Sir Brian Neill PC, a former President of SCL and pre-eminent pioneer of court technology. Haben Girma is a global icon of disability advocacy and is the first deafblind person to graduate from Harvard Law School. She has been named by President Obama as a White House Champion of Change and has also received the Helen Keller Achievement Award and numerous other honours and recognition from many sources. Haben reminded those attending that disability is a club that you can join at any time and that disabilities are not to be seen as a burden, but as an opportunity to innovate. They should be embraced as a driver of innovation and by embracing such opportunities we will see innovations that benefit all of society. SCL was pleased that members of Sir Brian’s family were able to attend Haben’s lecture.

The following events were held during the year:

- 06/03/2019 "Innovation & Tech in the Rail Sector" - Organised by the SCL London Group
- 21/03/2019 SCL South West Group event: Driverless cars: robotics, connectivity and cooperation
- 03/04/2019 SCL event: Crown Commercial Service model services contract – does it meet the needs of the u
- 10/04/2019 SCL Cyber Security Half-Day Masterclass
- 16/04/2019 SCL Event: "Abusive and Offensive Online Communications: the current criminal law and the nee

**SOCIETY FOR COMPUTERS AND LAW
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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

- 20/05/2019 SCL Conference "Back to basics: the technology"
- 07/06/2019 SCL Digital Media Law Masterclass
- 18/06/2019 SCL KM Group Event: Data governance, information security and the Power of Knowledge
- 25/06/2019 SCL Privacy and DP Group Event: Ad tech – Bringing Everyone to the Table
- 27/06/2019 SCL Event: Oracle / SAP Licensing and Audit Issues
- 18/07/2019 FAST Legal Advisory Group Meeting
- 10/09/2019 SCL Women in Tech Law Group Event: "Women in Law: 100 years of breaking barriers – what ne
- 17/09/2019 SCL Irish Group event: What is (and isn't) Artificial Intelligence?
- 24/09/2019 SCL IT Disputes Group Masterclass: Cryptocurrency and Blockchain Disputes
- 02/10/2019 "The New Technology Lawyer" - SCL Annual Conference 2019
- 15/10/2019 SCL Adjudication Scheme (SCLA) Launch Event
- 22/10/2019 SCL Junior Lawyers Group Event: Making a Career of IT
- 07/11/2019 SCL Event: Agile Methodologies: A Different Contractual Paradigm
- 15/11/2019 SCL World Café: Building a Tech Law Curriculum
- 20/11/2019 SCL Outsourcing Group Half-Day Masterclass
- 26/11/2019 SCL Sir Brian Neill Lecture: "Disability & Innovation: The Universal Benefits of Inclusive Design" g
- 28/11/2019 SCL Privacy and Data Protection Group event: Transitioning from GDPR to global compliance
- 28/11/2019 SCL Irish Group event: "Exploring Bias in AI"
- 03/12/2019 SSCL event: Valuation of Intellectual Property & Intangible Assets
- 03/12/2019 The Annual General Meeting of Scottish Society for Computers and Law
- 16/01/2020 SCL event: California Consumer Privacy Act: A game-changer for the US with UK implications. C
with GDPR

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

23/01/2020 SCL Annual IT Contracts Update - Leeds

28/01/2020 SCL IT Disputes Group event- Software Disputes: a review of the recent law on ownership of copyright relief and remedies

30/01/2020 SCL Annual Data Protection Update

11/02/2020 SCL Annual IT Contracts Update - London

11/02/2020 Society for Computers and Law Annual General Meeting

21/02/2020 SCL Student Tech Law Challenge 2020

FINANCIAL REVIEW

a. GOING CONCERN

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

b. REVIEW OF THE YEAR

As at 31 March 2020 there were 1513 (2019: 1499) individual members, 49 (2019: 54) UK academic paying members and 254 (2019: 282) trainee lawyer members of SCL. Trainee lawyers receive SCL membership free of charge.

c. RESERVES POLICY

The Trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2020/21 is £352,731).

However as at 31 March 2020 SCL's unrestricted reserves of £457,963 were running at a level approximately equivalent to 130% of the next year's budgeted expenditure. The planned 2020/21 expenditure includes:

- a. Providing even more online events to support the community;
- b. Supporting and improving the SCL Tech Law Essentials Programme which provides online training for all;
- c. Increasing the number of concessionary places offered at SCL events for those experiencing financial hardship during this challenging time and free places for students in full-time education;
- d. Offering the opportunity for graduates to work with the SCL team on a paid basis, assisting with research, event management and SCL's student schemes;
- e. Extending the SCL team to include additional administrative support;
- f. Production of the Annual SCL Tech Law Barometer – a "health-check" on the Tech Law sector.

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

- g. Supporting the advancement of the SCL Adjudication Scheme - a three-month procedure for technology disputes;
- h. Initiatives to increase SCL's international reach and improving SCL's network of international contributors;
- i. Funding the SCL Student Ambassadors' Scheme;
- j. Continuation and support of the SCL mentoring scheme;
- k. Development of a new SCL website.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

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

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

The Trustee Board manages the affairs of the company.

Professor Richard Susskind, OBE FRSE is President of SCL. 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.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

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

The eligibility criteria for an SCL Trustee is as follows:

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

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

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

At the Annual General Meeting on Tuesday 11 February 2020, Mark Lumley was re-elected to the Board of Trustees.

Katherine (Katia) Ramo was elected the Board of Trustees for the first time.

Katherine is an Associate in the Technology, Media, IP and Competition at CMS UK. Katherine is a multi-award-winning global lawyer who advises on a wide range of transactional corporate M&A, commercial and regulatory matters. Before joining CMS, Katherine had a highly successful global career in international development advising governments and multinational organisations on high profile high value acquisition and assistance matters with the U.S. State Department, World Bank, IMF, UN and other multi-donor agencies.

Katherine champions diversity globally, across every channel, leading diversity networks, mentoring, writing and speaking at events. She is called upon both internally and externally by clients and diversity organisations, and by the UN and regulatory bodies, to provide advice regarding diversity issues, particularly surrounding gender and disability.

Mark Taylor and **Chris James** retired from the Board and the Trustees would like to thank them for their significant and valuable contribution to the Society. Chris James continues to be involved with SCL by moving to the SCL Advisory Board. Mark Taylor continues to support the Society and has expressed a willingness to be involved in future SCL events. Both have accepted an invitation from the Trustees to become SCL Fellows.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

d. RISK MANAGEMENT

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

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

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

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

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

Approved by order of the members of the Board of Trustees on 16 December 2020 and signed on their behalf by:

M O'Connor
Chair of Board of Trustees



(CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, 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 trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Roger Pimblett BA FCA (Senior statutory auditor)

for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back,
Bristol,
BS1 6FL

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME FROM:				
Charitable activities	3	381,750	381,750	369,633
Investments	4	254	254	737
TOTAL INCOME		382,004	382,004	370,370
EXPENDITURE ON:				
Charitable activities		372,710	372,710	366,354
TOTAL EXPENDITURE		372,710	372,710	366,354
NET MOVEMENT IN FUNDS		9,294	9,294	4,016
RECONCILIATION OF FUNDS:				
Total funds brought forward		448,669	448,669	444,653
Net movement in funds		9,294	9,294	4,016
TOTAL FUNDS CARRIED FORWARD		457,963	457,963	448,669

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

The notes on pages 19 to 27 form part of these financial statements.

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

**BALANCE SHEET
AS AT 31 MARCH 2020**

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	9		381,588		386,353
CURRENT ASSETS					
Debtors	10	37,164		38,039	
Cash at bank and in hand		179,457		172,257	
			216,621		210,296
Creditors: amounts falling due within one year	11	(140,246)		(147,980)	
NET CURRENT ASSETS			76,375		62,316
TOTAL ASSETS LESS CURRENT LIABILITIES			457,963		448,669
NET ASSETS EXCLUDING PENSION ASSET			457,963		448,669
TOTAL NET ASSETS			457,963		448,669
CHARITY FUNDS					
Restricted funds	12		-		-
Unrestricted funds	12		457,963		448,669
TOTAL FUNDS			457,963		448,669

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

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

M O'Conor
Chair of Board of Trustees



Date: 16 December 2020

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

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

2.2 GOING CONCERN

At the balance sheet date, the trustees have carefully considered the impact of the COVID-19 pandemic, as detailed on pages 2 - 4 in the trustees report and have concluded that the ability to continue as a going concern and believes this to be the appropriate basis on which to prepare the accounts.

2.3 INCOME

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

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

2.4 EXPENDITURE

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

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

All expenditure is inclusive of irrecoverable VAT.

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

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

2.6 TAXATION

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

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

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

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

Depreciation is provided on the following bases:

Long-term leasehold property	- over 100 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES AND PROVISIONS

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

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

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

2.11 FINANCIAL INSTRUMENTS

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

2.12 OPERATING LEASES

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

2.13 PENSIONS

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

2.14 FUND ACCOUNTING

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Subscriptions	200,429	200,429	199,964
Events and conferences	164,560	164,560	149,748
Publishers licensing income	2,816	2,816	3,909
Advertising income	1,560	1,560	5,812
Online training	12,385	12,385	10,200
	<u>381,750</u>	<u>381,750</u>	<u>369,633</u>

4. INVESTMENT INCOME

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest receivable	254	254	737
	<u>254</u>	<u>254</u>	<u>737</u>

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable activities	<u>147,582</u>	<u>225,128</u>	<u>372,710</u>	<u>366,354</u>
TOTAL 2019	<u>150,147</u>	<u>216,207</u>	<u>366,354</u>	

Analysis of direct costs

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

Analysis of direct costs (continued)

	Total funds 2020 £	Total funds 2019 £
Grants	770	770
Magazine	51,962	36,321
Conferences	54,192	74,056
Website expenses	29,047	31,636
Website improvements	11,611	7,364
	147,582	150,147

Analysis of support costs

	Total funds 2020 £	Total funds 2019 £
Staff costs	162,379	151,311
Depreciation	9,188	8,796
Temporary staff	11,115	5,254
Office facilities	4,842	8,412
Telephone	1,527	2,059
Stationery, post, copy and print	914	1,454
Training	38	-
Travel and subsistence	6,406	5,470
Audit and accountancy fees	9,583	10,238
Administrative costs	16,143	20,378
Storage costs	159	224
Other expenses	2,834	2,611
	225,128	216,207

6. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £4,700 (2019: £4,670) and accountancy of £300 (2019: £245).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

7. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	123,139	117,518
Social security costs	10,581	9,846
Contribution to defined contribution pension schemes	28,659	23,947
	162,379	151,311

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

	2020	2019
	No.	No.
	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £87,835 (2019: £83,347).

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

9. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST				
At 1 April 2019	357,000	34,806	10,196	402,002
Additions	-	196	4,228	4,424
At 31 March 2020	<u>357,000</u>	<u>35,002</u>	<u>14,424</u>	<u>406,426</u>
DEPRECIATION				
At 1 April 2019	4,463	5,303	5,883	15,649
Charge for the year	3,570	3,352	2,267	9,189
At 31 March 2020	<u>8,033</u>	<u>8,655</u>	<u>8,150</u>	<u>24,838</u>
NET BOOK VALUE				
At 31 March 2020	<u>348,967</u>	<u>26,347</u>	<u>6,274</u>	<u>381,588</u>
At 31 March 2019	<u>352,537</u>	<u>29,503</u>	<u>4,313</u>	<u>386,353</u>

10. DEBTORS

	2020 £	2019 £
DUE WITHIN ONE YEAR		
Trade debtors	28,241	31,311
Other debtors	92	-
Prepayments and accrued income	8,831	6,728
	<u>37,164</u>	<u>38,039</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Credit card	933	2,369
Trade creditors	5,170	6,650
Other taxation and social security	5,380	8,089
Other creditors	2,405	2,250
Accruals and deferred income	126,358	128,622
	140,246	147,980
	2020	2019
	£	£
Deferred income at 1 April 2019	108,585	120,721
Resources deferred during the year	106,258	108,585
Amounts released from previous periods	(108,585)	(120,721)
	106,258	108,585

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
Reserves	448,669	382,004	(372,710)	457,963

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
UNRESTRICTED FUNDS				
Reserves	444,653	370,370	(366,354)	448,669

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £28,659 (2019: £23,947).

Contributions totalling £2,405 (2019: £1,996) were payable to the scheme at the balance sheet date and are included in creditors.

14. OPERATING LEASE COMMITMENTS

At 31 March 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Not later than 1 year	250	250
Later than 1 year and not later than 5 years	1,000	1,000
Later than 5 years	244,750	245,000
	246,000	246,250

15. MEMBERS' LIABILITY

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

16. RELATED PARTY TRANSACTIONS

The accounts include a grant of £770 (2019: £770) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity registered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.