

**L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
CHARITY NUMBER: 1010089**

**COMPANY NUMBER: 02424363**

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED

DIRECTORS AND TRUSTEES:

Lady M H Arden  
I. C. L. E. Arnaudeau  
S.M.R. Bonifassi  
L. T. N. Carpentieri  
M. A. Cully  
K. A. Dandrieux Lisfranc  
Lady Dorrian, L. J. Dorrian  
C. P. O. J-R. E. du Couëdic de Kerérant  
Lord Ericht, A.F.Stewart  
V. Forrest  
I. S. Forrester  
L-M. M. Gerard  
F. H. Goldberg  
M.L.O. Guyot  
D. W. A. Guild  
C. Hope  
N. Jondet  
F.L. Laruelle  
J-F Le Gal  
D. Le Grand de Belleroche  
A. Levi  
Lord J.B. McCloskey  
S. Osborn  
C. J. Palmer  
C.Pedamon  
R. J. D. Stevenson  
B. Vatier  
C. Xueref

SECRETARY:

Brodies Secretarial Services Limited  
C. P. O. J-R. E. du Couëdic de Kererant

REGISTERED OFFICE:

184 Hammersmith Road  
London  
W6 7DJ

REGISTERED NUMBER:

02424363

CHARITY NUMBER:

1010089

BANKERS:

Barclays Bank PLC  
2 Victoria Street  
London SW1H 0ND

HSBC PLC  
2 Buchanan Street  
Glasgow G1 3LB

INDEPENDENT EXAMINER:

Christopher Nisbet FCA  
Azets  
Suites B & D, Burnham Yard  
Beaconsfield  
Buckinghamshire HP9 2JH

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED

**DIRECTORS' AND TRUSTEES' REPORT**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 December 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

**Our purposes and activities**

The principal objectives of the charitable company are:

- (a) to advance public education and training in the practice of French, Scottish, Irish and English law generally and, in particular, in the context of the EU and its constitutive treaties.
- (b) to facilitate relations and exchanges between French, Scottish, Irish and English lawyers thereby contributing to the expansion of legal, political, economic and cultural relations between France and the United Kingdom.
- (c) to do all such other lawful things as are necessary for the attainment of the said objectives.

**Public interest statement**

The trustees have considered the guidance published by the Charity Commission and have concluded that the charitable company's core activities satisfactorily address the principles of identifiable public benefit and demonstrate that the charitable company has fulfilled the public benefit requirement under the Charities Act 2011.

One of the principal objectives of the Society is to advance public education and training in the practice of French, Scottish, Irish and English law generally and, in particular, in the context of the European Union and its constitutive treaties however the objects of the society relate to the laws and lawyers of the whole of the United Kingdom. To that end, our events are all open to the public and in many cases no charge is made for attendance. Our schedule of events is publicised on the public area of our website and may be viewed by all. We encourage the press to attend our events and to report publicly on the proceedings of the Society.

**Achievements and performance**

**Activities during the year**

The year began with the Annual Reception in the River Room of the House of Lords on 29<sup>th</sup> January 2024, at which the Society's UK Academic prize was presented to the Oxford University in recognition of their BA (Hons) degree in Law with French Law.

During February and March, the Society was again involved in staging and supporting the semi-finals on 10 February, in Paris and London, and final on 15 March, in London of the ORAS! Mooting Competition where university students from France and the UK demonstrated their skills in pleading and argument in court.

On 12 March 2024, the Society hosted a presentation by Notaire Students from the University of Lorraine on Protection of Property Rights at Edinburgh University. On 13<sup>th</sup> March the Scottish section of the Society held a seminar, in Edinburgh, on Damages for Infringements of Privacy: a comparative overview of emerging trends in France, England and Scotland. The speaker was Arantxa Guttierrez, a Lecturer in Private Law at the University of Glasgow. The event was hybrid, enabling participation from further afield.

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
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DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

**Achievements and performance (continued)**

*Activities during the year (continued)*

The English & Wales section held a panel discussion on *The French Duty of Vigilance: A Comparative Perspective on Corporate Sustainability Due Diligence*, in partnership with the French Embassy, on Wednesday 20 March 2024.

On 10 April 2024 a conference was held on the International Movement of Children. Five speakers, with many years of experience, gave insights on a number of topics including the procedures and approaches of the courts taken in relation to the international movements of children and to international relocation and child abduction, comparing the approaches taken by French courts to those taken by the courts of England in Wales.

The French section held its annual dinner on 12 April 2024, which celebrated the 120th anniversary of the Entente Cordiale. The AJFB were pleased to welcome Lord Hope, one of the first supporters of the Association since its inaugural conference and a member of the AJFB/FBLS Academic Committee. The evening marked relations between the legal worlds of France and all countries of the UK. In addition, the Society had the great honour of officially welcoming the Hauts-de-Seine Bar as the first bar to join the Society as an institutional member.

On 13 May 2024, a webinar was held in which former Society President and former Judge of the European Court of Justice, Ian Forrester, was in conversation with Ryan Gattis, an author and commentator on criminal justice in California and elsewhere in the United States. Mr Gattis shared insights from his time visiting prisons, leading writing classes for prisoners and also advising on prison reforms.

On 23 and 24 May 2024, a symposium was held in Paris, in partnership with l'Université Panthéon-Assas and l'Université de Poitiers held, in Paris, entitled *From the Entente Cordiale to new Ententes 1904-2024*. A number of distinguished speakers gave presentations on historical context and approaches to the Entente Cordiale, reflected on more recent challenges and considered judicial approaches.

On 17 September 2024, in London, the English and Welsh section held an Art and Law conference, entitled *Technology Meets the Art World*, which addressed the growing impact of technology in the sector, together with the legal effects both in the UK and France and the challenges arising from artificial intelligence, digital art and intellectual property rights, as well as the use of technology in authentication and provenance research.

Also on 17<sup>th</sup> September, in Paris, the French section assisted in organizing a "mock trial" for 4 barristers taking part in the exchange programme of the Paris Bar and the Inns of Court marking the end of their month long internship in France.

The Society has a long tradition of holding events on arbitration and the choice of seat, taking place, on a rotating basis, between England and Wales, France, Ireland, Northern-Ireland, Scotland and Switzerland. This year it was held in Dublin on 30 September 2024 as part of Dublin International Dispute Resolution Week. The theme was Sports Arbitration, with the speakers address the fixed seats of arbitration for certain sports, such as Lausanne and London, ad hoc sports arbitrations fast track arbitrations, the use of expert evidence, Arbitrations on "Team" as opposed to "in person", and the use of seats in smaller jurisdictions.

The Society held its Annual Colloquium in person at Cardiff University on 11 October 2024. The theme of the conference was Sustainability, discussing four aspects of sustainability - environmental, social, corporate governance and dispute resolution - across four panels in the morning and the afternoon.

On 12 November 2024, the England and Wales section of the Society were again pleased to stage their ever popular annual Franco-British Legal Careers Forum in conjunction with The University of Law. Speakers highlighted different aspects of legal careers in the UK and France'

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DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

**Achievements and performance (continued)**

**Activities during the year (continued)**

On 23 November 2024 the Scottish Section held their annual St Andrews Night dinner held in Edinburgh, welcoming the French consul as guest of honour.

The final event of the year was an hybrid event, hosted by Kingsley Napley in London on 26 November 2024, and took the form of a comparison of family law practice and procedure in financial proceedings between England and Wales, France and Scotland.

**Activities planned for 2025**

The year will begin with the Annual Reception to be held at the house of Lords on 27 January 2025 bringing together representatives of the various courts and legal professionals of our respective countries.

In February and March, the Society will again be involved in the semi finals and finals of the ORAS! Mooting Competition. The French section will hold their annual dinner in March 2025.

The Scottish section plan to hold an event on *Laïcité, the French separation of Church and State*, in Edinburgh on 3<sup>rd</sup> April. The event is to be in hybrid form and the speaker will be Terry Olson, a member of the Conseil d'État and former Chief Judge of the Administrative Court of Appeal of Versailles.

The French section is co-organizing, with the Chair of Comparative Public and Political Law of the University of Saint Etienne a one day colloquium in Paris. It has the support of the French Association of Constitutional Law (AFDC) and the Society of Comparative Legislation (SLC) and will be entitled "The Referendum in France and the UK: Contemporary Challenges and Perspectives.

On 9 May 2025, the Scottish section, in collaboration with the University of Glasgow School of Law will hold an hybrid conference entitled "Franco-Scottish Perspectives on Property, Sustainability and Land Reform" at which a number of speakers will explore the land reform and sustainability aspects of community rights to buy, ownership and forest governance, and residential tenements.

In July there will be a visit to the Court of Justice of the European Union in Luxembourg followed by a visit to the European Public Prosecutor's Office, also in Luxembourg.

The 2025 Annual Colloque will be held in Edinburgh, Scotland on Thursday 18 to Saturday 20 September 2025. The theme of the conference is to be Dreyfus, Oscar Slater and Modern Miscarriages of Justice.

**Financial review**

**Transactions and financial position**

The Statement of Financial Activities shows net expenditure of £990 (2023: net expenditure of £5,724) and our reserves stand at £45,998 (2023: £46,988) in total. The income for the year generated from events and sundry functions was £18,473 during the year (2023: £6,090), funding for prize awards for the year totalling £1,000 (2023: £1,000), whilst membership subscriptions and voluntary donations generated income for the year of £10,989 (2023: £9,274).

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DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

**Investment policy**

The trustees, having regard to the liquidity requirements of operating the charitable company, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index.

**Reserves policy and going concern**

The directors review the reserve levels of the charitable company regularly. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The directors have determined that the appropriate level of free reserves should be sufficient to meet the anticipated expenditure requirements for a minimum of twelve months, approximately £25,000 (2023: £18,000).

The reason for this is to provide sufficient working capital to cover delays between spending and receipt of income. The directors consider that reserves are sufficient to enable the charitable company to meet its ongoing and day-to-day obligations.

The trustees have reviewed the circumstances of the charitable company and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charitable company is a going concern.

**Plans for future periods**

The charity anticipates continuing along the lines outlined above, subject to satisfactory funding arrangements, with the aim of meeting the objectives of the charity; however, it is impossible to plan concretely beyond the end of the next year's funding.

**Reference and administrative details**

Charity name:	L'Association des Juristes Francaises-Britanniques/The Franco-British Lawyers Society Limited
Other names:	FBLS (working name)
Charity number:	1010089
Company number:	02424363
Registered Office:	184 Hammersmith Road, London W6 7DJ

**Our advisers**

Independent Examiner:	Christopher Nisbet FCA, Azets, Suites B & D, Burnham Yard, Beaconsfield, Buckinghamshire HP9 2JH
Bankers:	Barclays Bank PLC, 2 Victoria Street, London SW1H 0ND HSBC Plc, 2 Buchanan Street, Glasgow G1 3LB

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**DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)**

*Directors and trustees*

The directors of the charitable company are its trustees for the purposes of charity law. There were no other trustees. The directors who held office during the year or who have been appointed since the year-end were:

Lady M H Arden, <i>Président</i>	M.L.O. Guyot
I. C. L. E. Arnaudeau	D. W. A. Guild
S. M. R. Bonifassi	C. Hope
L. T. N. Carpentieri	N. Jondet
B. Castellane (resigned 1 January 2025)	F.L. Laruelle
M. A. Cully	J-F Le Gal
K. A. Dandrieux Lisfranc	D. Le Grand de Belleroche
A. De Guillenchmidt Guignot (resigned 9 July 2025)	A. Levi
Lady Dorrian, L. J. Dorrian	Lord J.B. McCloskey
C. P. O. J-R. E. du Couëdic de Kerérant, <i>General Secretary</i>	S. Osborn
Lord Ericht, A. F. Stewart	C. J. Palmer
V. Forrest	C. Pedamon
I. S. Forrester	R. J. D. Stevenson
L-M. M. Gerard (appointed 9 July 2025)	B. Vatier
F. H. Goldberg	C. Xueref

Simon Horsington LdH (RF) ONM (RF) OMM (RF), who resigned as a Director in September 2009 after 20 years' service to the board of the Society, is an Honorary Life Vice President founder and attends by invitation many of the board meetings.

Fionnuala Connolly who resigned on 19 December 2023 was duly appointed a Honorary Vice President.

Sir Michael Tugendhat, a former president of the Society who resigned as a Director in October 2019, is a Honorary President.

**Structure, Governance and Management**

***Governing document***

L'Association des Juristes Francaises-Britanniques/The Franco-British Lawyers Society Limited is a company limited by guarantee governed by its Memorandum and Articles of Association amended by Special resolution dated 30 October 2001. It is registered as a charity with the Charity Commission.

***French Association***

The French section of the Society has set up a French Non-profit Association, under the terms of the French Law of 1901, as a mirror image of the British Society. This does not represent a scission of the organisation of the Society. The trigger for this development was the discovery in France that the French Ministry of Justice and other public bodies are unable to provide any financial support to any organisation, even of a charitable nature, unless the organisation is French.

Other names: A J F B (working name)

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**DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)**

***Appointment of trustees***

New trustees (who are also directors for the purposes of company law) are appointed in conformity with the requirements of the Companies and Charities Acts. New trustees are appointed in accordance with the Memorandum and Articles of Association of the Society and elected annually at the Annual General Meeting by the members present or by proxy. Prior to any trustee taking post and being proposed it is usual that the board has public and private information submitted to them as well as the individual being known by one or more trustees and any appointment is preceded by unanimous approval of those present at the appropriate board meeting.

***Trustee induction and training***

New trustees (most of whom are senior practising or retired lawyers) are reminded on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and the recent financial performance of the charity. During the induction day they meet key employees and other trustees.

***Organisation***

The board of directors, which can have up to 30 members, administers the charitable company. The board meets regularly and there is a management sub-committee which covers development, membership, finance and events that normally meets on a monthly basis. There is one part-time administrator, who manages the day-to-day administration of the charity. Other members are appointed, as appropriate, to organise the annual colloquium and other functions and conferences normally held during the year.

***Related parties and co-operation with other organisations***

None of our directors receive benefit from their work with the charity. Any connection between a director of the charitable company and a third party must be disclosed to the full board of directors in the same way as any other contractual relationship with a related party.

***Key Management Personnel***

The directors comprise the key management personnel of the charity and are in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All directors give of their time freely and no directors remuneration was paid in the year.

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DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

*Risk management*

The major financial and legal risks that the Society runs are:

1. The misuse or misappropriation of funds.
2. To ensure that at all times the Society is solvent and able to meet its obligations.

These risks are covered by:

1. The Management Committee in London under the Chairmanship of the President or the Vice-President (England & Wales) or the General Secretary with the input of the Treasurer and at which the amounts held in the Society's Accounts are reported and documented and then circulated to all directors.
2. Major items of expenditure are incurred principally by members of the Management Committee. That committee meets on average every month and is regularly composed of the Vice-President (England and Wales) of the Association, the General Secretary reporting and controls from the Treasurer and attendances of two directors.
3. Expenditure can only be ratified by the signature of two directors upon the invoice in question supplied with the cheque and no cheque for payment or reimbursement to a director or member of the Management Committee can be signed by that director or Management Committee member.
4. It has also been resolved that the directors' obligations under the UK Bribery Act 2010 should be brought to the attention of Board members by being raised as an item at Board meetings.
5. The issue of risk management is on the Board Agenda whenever a Board meeting is called.
6. The only significant potential liabilities incurred by other committees, being the Scottish Committee, relate to when it runs the annual colloquium. The French Non-profit Association set up by the French Committee of the Society is by agreement responsible for the annual colloquium liabilities when it takes place in France. Expenses for the annual colloquium are in principle ring-fenced as they are intended to be self-financing and to raise funds for the programme of the country in which the colloquium or such other events take place.
7. Budgets and accounts for income and expenditure are presented to the Board for review and approval.

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
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DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

**Directors' responsibilities in relation to the financial statements**

The trustees (who are also the directors of L'Association des Juristes Franco-Britanniques/The Franco-British Lawyers Society Limited for the purposes of company law) are responsible for preparing a trustees' report and 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 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 (FRS 102);
- 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;
- 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 proper accounting records that 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.

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

This report was approved by the board on 20 September 2025  
Signed on behalf of the board of directors



C. Hope  
Director and Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 10 to 20.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Christopher Nisbet FCA  
Azets  
Suites B & D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH

26 September 2025

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

Summary income and expenditure account

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	2024 Total <u>Funds</u> £	2023 Total <u>Funds</u> £
<b>Income</b>						
Donations, subscriptions & legacies	4	10,989	-	1,000	11,989	10,274
<i>Income from charitable activities:</i>						
Colloquium, conferences & events	5	18,473	-	-	18,473	6,090
Investment income	6	319	-	-	319	233
		_____	_____	_____	_____	_____
<b>Total income</b>		<b>29,781</b>	<b>-</b>	<b>1,000</b>	<b>30,781</b>	<b>16,597</b>
		_____	_____	_____	_____	_____
<b>Expenditure</b>						
Raising funds		6,987	-	-	6,987	6,549
Charitable activities		24,784	-	-	24,784	15,772
		_____	_____	_____	_____	_____
<b>Total expenditure</b>	10	<b>31,771</b>	<b>-</b>	<b>-</b>	<b>31,771</b>	<b>22,321</b>
		_____	_____	_____	_____	_____
<b>Net expenditure</b>	7	<b>(1,990)</b>	<b>-</b>	<b>1,000</b>	<b>(990)</b>	<b>(5,724)</b>
Transfer between funds		(1,000)	1,000	-	-	-
		_____	_____	_____	_____	_____
<b>Net Movement in funds</b>		<b>(2,990)</b>	<b>1,000</b>	<b>1,000</b>	<b>(990)</b>	<b>(5,724)</b>
		_____	_____	_____	_____	_____
<b>Reconciliation of funds</b>						
Total funds brought forward		38,593	3,200	5,195	46,988	52,712
		_____	_____	_____	_____	_____
<b>Total funds carried forward</b>		<b>35,603</b>	<b>4,200</b>	<b>6,195</b>	<b>45,998</b>	<b>46,988</b>
		_____	_____	_____	_____	_____

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
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BALANCE SHEET  
AS AT 31 DECEMBER 2024

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<b>Current assets</b>					
Debtors	11	69		774	
Cash at bank		53,454		52,389	
		<hr/>		<hr/>	
		53,523		53,163	
<b>Liabilities</b>					
Creditors falling due within one year	12	(7,525)		(6,175)	
		<hr/>		<hr/>	
<b>Net current assets</b>			45,998		46,988
			<hr/>		<hr/>
<b>Net assets</b>	14		45,998		46,988
			<hr/>		<hr/>
<b>The funds of the charity</b>					
Unrestricted income funds			35,603		38,593
Designated income funds			4,200		3,200
Restricted income funds			6,195		5,195
			<hr/>		<hr/>
<b>Total charity funds</b>	13		45,998		46,988
			<hr/>		<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and Trustees on 20 September 2025

Signed on behalf of the board of directors  
and trustees by:



C. Hope  
Director and Trustee

The notes form part of these financial statements

L'ASSOCIATION DES JURISTES FRANCO-BRITANNIQUES/  
THE FRANCO-BRITISH LAWYERS SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**1. STATUTORY INFORMATION**

L'Association des Juristes Franco-Britanniques/The Franco-British Lawyers Society Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the company information page.

**2. STATEMENT OF COMPLIANCE**

The financial statements have been prepared in compliance with 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) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 as they apply to the financial statements of the company from 1 January 2024.

**3. ACCOUNTING POLICIES**

**a) Basis of preparing the financial statements**

The financial statements have been prepared under the historic cost convention.

The financial statements are presented in sterling (£) which is also the functional currency of the company.

The financial statements are prepared on a going concern basis. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern.

The company meets the definition of a public benefit entity under FRS 102.

**b) Funds structure**

Funds held by the charity are either:

- Unrestricted general funds, which are funds that can be used in accordance with the charitable objects at the discretion of the trustees; or,
- Restricted funds, which are funds that must be used only 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. The aim and use of restricted funds is set out in the notes to the accounts.

**c) Significant judgement and estimates**

The preparation of financial statements requires management to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

3. ACCOUNTING POLICIES (continued)

d) **Income recognition policies**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from activities such as the colloquium, conferences and events in pursuit of the charity's objectives and from membership subscriptions are shown gross and reflected in the accounts in the period to which they relate. There are no permanent endowments.

Income from donations to fund awards are at the discretion of the donors and are recognised when received.

Investment income represents interest on funds held on bank accounts and is recognised when receivable.

e) **Donated services and facilities**

Donated services and facilities (gifts in kind) are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

f) **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the support costs associated with holding a colloquium, conferences and events in furtherance of the charity's objectives.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

g) **Allocation of support costs**

Charitable expenditure includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. They also include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

h) **Value Added Tax**

Value Added Tax is not recoverable by the charity and, as such, is included in the relevant costs in the Statement of Financial Activities/Income and Expenditure account.

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

**3 ACCOUNTING POLICIES (continued)**

**j) Cash flow statement**

The financial statements do not include a cash flow statement because the company is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102 (Charities SORP (FRS 102)) as it is a small charity.

**k) Foreign currencies**

Assets and liabilities expressed in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at the average rate of exchange ruling for the period. All exchange differences are dealt with in the profit and loss account.

**l) Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**m) Cash at bank**

Cash at bank comprises balances held in various instant access bank accounts and represents highly liquid funds.

**n) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**o) Financial instruments**

The charity has only 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 measured at amortised costs using the effective interest method.

**4. INCOME FROM DONATIONS, SUBSCRIPTIONS AND LEGACIES**

			2024	2023
			Total	Total
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Membership subscriptions	8,860	-	8,860	8,734
Voluntary donations	635	-	635	540
Funds received from AJFB 1901	1,494	-	1,494	-
Funding for academic awards	-	1,000	1,000	1,000
	-----	-----	-----	-----
	£10,989	£1,000	£11,989	
	-----	-----	-----	
Total 2023	£9,274	£1,000		£10,274
	-----	-----		-----

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

5. INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
Seminar, colloquium fees, conference fees and sponsorship income receivable	18,473	-	18,473	6,090
	_____	_____	_____	_____
	£18,473	£ -	£18,473	£6,090
	_____	_____	_____	_____

The income from charitable activities for the year ended 31 December 2024 was unrestricted.

6. INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
Bank interest receivable - unrestricted	319	-	319	200
Other interest receivable – unrestricted	-	-	-	33
	_____	_____	_____	_____
	£319	£ -	£319	£233
	_____	_____	_____	_____

7. NET (EXPENDITURE)/INCOME FOR THE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
This is stated after (crediting)/charging:		
Accountancy fees - Independent Examination	3,660	3,000
Foreign exchange differences	-	58
	_____	_____

8. DIRECTORS REMUNERATION AND THE COST OF KEY MANAGEMENT PERSONNEL

The company paid no remuneration to its directors, who are also the key management, during the year (2023 - £nil). Included in expenditure are costs incurred by directors totalling £nil (2023 - £3,529) incurred on charity business. Expenditure was in relation to postage, conferences and functions. In the year, 0 directors (2023 - 5 directors) claimed reimbursement of expenses.

The average number of directors was as follows:

	<u>2024</u>	<u>2023</u>
	Number	Number
Directors	29	31
	_____	_____

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

9. TAXATION

	<u>2024</u>	<u>2023</u>
	£	£
Based on the results for the year:	-	-
	_____	_____

HM Revenue & Customs have advised that, given its charitable status, the company was exempt from liability to taxation on its income.

10. ANALYSIS OF EXPENDITURE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	Total	Total
			£	£
<b>Charitable activities</b>				
Colloquium, conference expenses, functions & sundry committee meeting expenses	21,730	-	21,730	11,712
Franco-British Lawyers Prizes	-	-	-	2,000
<b>Support costs</b>				
Administration services	3,054	-	3,054	2,060
	_____	_____	_____	_____
2024	£24,784	-	£24,784	_____
	_____	_____	_____	_____
2023	£14,272	£1,500		£15,772
	_____	_____		_____
<b>Raising funds</b>				
<b>Support costs (incorporating governance costs)</b>				
Office, website and sundry costs	369	-	369	479
Administration services	2,036	-	2,036	1,373
Professional services	600	-	600	809
Accountancy fees	3,660	-	3,660	3,450
Loss/(gain) on foreign exchange	-	-	-	58
Sundry expenses	34	-	34	-
Bank and other charges	288	-	288	380
	_____	_____	_____	_____
2024	£6,987	-	£6,987	_____
	_____	_____	_____	_____
2023	£6,549	-		£6,549
	_____	_____		_____
Total 2024	£31,771	-	£31,771	_____
	_____	_____	_____	_____
Total 2023	£20,821	£1,500		£22,321
	_____	_____		_____

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

11.	<b>DEBTORS</b>	<u>2024</u> £	<u>2023</u> £
	Due within one year:	69	774
	Other debtors	_____	_____
12.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<u>2024</u> £	<u>2023</u> £
	Subscriptions received in advance	865	1,225
	Other creditors	6,660	4,950
		_____	_____
		<u>£7,525</u>	<u>£6,175</u>
		_____	_____

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

13. MOVEMENT IN FUNDS

	<u>At 1 January</u> <u>2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>At 31 December</u> <u>2024</u>
General funds	38,593	29,781	(31,771)	(1,000)	35,603
Designated funds					
(see a) below	700	-	-	500	1,200
(see b) below	2,500	-	-	500	3,000
Restricted funds					
(see a) below	-	500	-	-	500
(see b) below	5,195	500	-	-	5,695
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	£46,988	£30,781	£(31,771)	-	£45,998
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

MOVEMENT IN FUNDS – PREVIOUS YEAR

	<u>At 1 January</u> <u>2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>At 31 December</u> <u>2023</u>
General funds	44,317	15,597	(20,321)	(1,000)	38,593
Designated funds					
(see a) below	700	-	(500)	500	700
(see b) below	2,000	-	-	500	2,500
Restricted funds					
(see a) below		500	(500)	-	-
(see b) below	5,695	500	(1,000)	-	5,195
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	£52,712	£16,597	£(22,321)	-	£46,988
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Designated & Restricted funds

- a) UK Academic Awards.
- b) The FBLS Prix Universitaire Robertson-Horsington

The aim of the Academic Awards (UK Academic Award for the United Kingdom and Prix Universitaire Robertson-Horsington for France) is to reward universities offering degree programmes which promote Franco-British legal understanding. Such programmes enable law students, academics and lawyers from both sides of the Channel to understand and appreciate both the Common Law and Civil Law systems and the very different methods of legal reasoning on which they are based.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

13. MOVEMENT IN FUNDS (continued)

Designated funds are those funds pledged by the Charity to the above.

14. ANALYSIS OF ASSETS BETWEEN FUNDS

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Debtors	69	-	-	69
Cash at Bank	43,059	4,200	6,195	53,454
Creditors	(7,525)	-	-	(7,525)
<b>Total</b>	<b>35,603</b>	<b>4,200</b>	<b>6,195</b>	<b>45,998</b>
<b>Previous year</b>				
	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Debtors	774	-	-	774
Cash at Bank	43,994	3,200	5,195	52,389
Creditors	(6,175)	-	-	(6,175)
<b>Total</b>	<b>38,593</b>	<b>3,200</b>	<b>5,195</b>	<b>46,988</b>

15. ANALYSIS OF CHANGES IN NET DEBT 2024

	Balance at beginning of year £	Cash Flow £	Other changes £	Balance at end of year £
Cash at bank and in hand	52,389	1,065	-	53,454
<b>Total cash and cash equivalents</b>	<b>52,389</b>	<b>1,065</b>	<b>-</b>	<b>53,454</b>
Loans	-	-	-	-
<b>Total net debts</b>	<b>52,389</b>	<b>1,065</b>	<b>-</b>	<b>53,454</b>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

**16. COMPANY'S STATUS**

The company is limited by guarantee and has no share capital.

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DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Seminar/Colloquium fees, conference fees, functions and sponsorship income receivable		18,473		6,090
Voluntary donations		2,129		540
Subscriptions receivable		8,860		8,734
Interest receivable		319		233
Funding for Prize Awards		1,000		1,000
		<hr/>		<hr/>
		30,781		16,597
<u>Less: Expenditure</u>				
Colloquium, conference expenses, functions and sundry committee meeting expenses	21,730		11,712	
Franco-British Lawyers Prizes	-		2,000	
Administrative services	5,090		3,433	
Professional services	600		809	
Computer, website and internet costs	369		356	
Accountancy fees	3,660		3,450	
Bank and other charges	288		380	
Sundry expenses	34		123	
Exchange differences	-		58	
	<hr/>		<hr/>	
		31,771		22,321
		<hr/>		<hr/>
<u>Net expenditure for the year</u>		(990)		(5,724)
		<hr/>		<hr/>