



FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE
10 WEST ROAD, CAMBRIDGE CB3 9DZ
Charity No. 1013738

Letter of Representation

19 March 2023

Your Ref: SAL/30239

Shipleys LLP
10 Orange Street
Haymarket
London
WC2H 7DQ

Dear Sirs

Juris Angliae Scientia Limited Independent Examination – Year Ended 31 August 2022

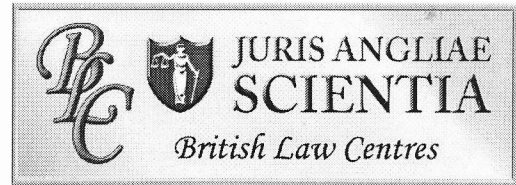
During the course of the Independent Examination of our financial statements for the year ending 31 August 2022, the following representations were made to you by the management and trustees.

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as independent examiner and for the financial statements which you have prepared for the charity.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your Independent Examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings,

*Juris Angliae Scientia Ltd
Faculty of Law, University of Cambridge
10 West Rd, Cambridge, CB3-9DZ
United Kingdom
Registered in England & Wales
Company No. 2659061 and Charity No. 1013738*



FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE
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Charity No. 1013738

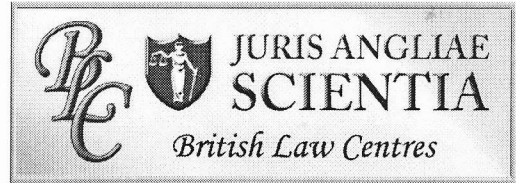
have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain Independent Examination evidence and have provided any additional information that you have requested for the purposes of your Independent Examination.

3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with applicable financial reporting framework.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We can confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or visa versa and, as a result, will include: trustees/directors, other key management, close family and other business interests of the previous.

We confirm that all related party relationships and transactions have been accounted for and disclosed in the notes to the financial statements in accordance with the applicable financial reporting framework.

We also confirm that all relevant information concerning related party relationships and transactions had been made available to you and that we are not aware of any other matters requiring disclosure under the Charities Act 2011 or accounting standards.

7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to provide guarantees of any kind on behalf of trustees.
8. We confirm that the charity has not contracted for nor authorised any capital expenditure as at the balance sheet date other than as disclosed in the financial statements.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to you and as disclosed in the financial statements.
10. We acknowledge our responsibility for the design and implementation of controls to prevent and detect error and fraud. We confirm that the financial statements are free of material



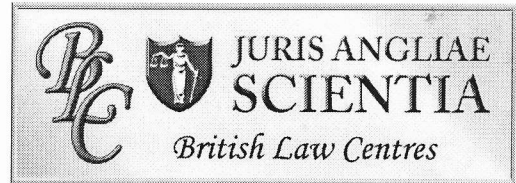
FACULTY OF LAW, UNIVERSITY OF CAMBRIDGE
10 WEST ROAD, CAMBRIDGE CB3 9DZ
Charity No. 1013738

misstatements, including omissions. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.

11. We confirm that there have been no actual or suspected instances of fraud involving trustees, organising committee or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
12. We confirm that, having considered our expectations and intentions for the next 12 months from the date of this letter and the availability of unrestricted reserves, the charity is a going concern.
13. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income. The charity did not receive any restricted income.
14. We confirm that we are not aware of any matters of material significance which should be reported to the Charity Commission.
15. We confirm that all correspondence with regulators has been made available to you as independent examiners, including any serious incident reports.
16. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
17. We confirm that the charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
18. We confirmed that the charity does not require an audit under the Charities Act or under its governing document. You confirmed that you are satisfied that the charity qualifies as a small company for the purposes of the Companies Act and therefore it is entitled to exemption from audit. Further, you confirmed that no member or members have requested an audit pursuant to section 476 of the Act.
19. We confirm that there are no companies associated with this charity for tax purposes.

We understand that companies are associated for tax purposes if they are members of a group owned by a company and the parent company owns at least 51% of the subsidiaries.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our



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Charity No. 1013738

knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully

Signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read "J. E. Morgan".

J. E. MORGAN

On behalf of Juris Angliae Scientia Limited

19 March 2023

Date

Jonathan Morgan

18 May 2023

COMPANY REGISTRATION NUMBER: 02659061
CHARITY REGISTRATION NUMBER: 1013738

Juris Angliae Scientia Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

Juris Angliae Scientia Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Objectives, activities and achievements

The charity's objects as set out in its governing document are:

"to advance education in English Law and European Law (including the undertaking of research and the publication of the useful results of such research) among students of law, teachers of law and legal practitioners."

Juris Angliae Scientia Limited ("JAS") has two main projects. The first project is the British Law Centre ("BLC"), which began operations in 1992. It is based in Warsaw and teaches courses in various aspects of English and European law and legal skills throughout the Central and Eastern Europe ("CEE") region. The second project is the Central and Eastern European Moot Competition ("CEEMC"), which provides a forum for teams of law students from across the CEE region to moot against each other, before a bench of renowned judges, practitioners and academics. It enjoys the support and patronage of the Court of Justice of the European Union ("CJEU") and the Centre for European Legal Studies ("CELS") at the University of Cambridge's Faculty of Law. Throughout both of these educational projects, JAS also seeks to promote respect for the rule of law. Further details of JAS's projects are provided later in this report.

In setting JAS's objectives and planning activities, careful consideration was given to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee-charging.

The British Law Centre ("BLC")

The BLC began operations in 1992. It was originally the brainchild of His Honour George Dobry QC CBE, a Polish-born lawyer, judge and philanthropist who emigrated to the UK during World War II. Professor William Cornish QC CMG was also instrumental in establishing the BLC and ensuring that it enjoyed close relations with the University of Cambridge. As the first director of Cambridge Law Faculty's Centre for European Legal Studies ("CELS"), Professor Cornish, ensured that the BLC acted firstly under the auspices of CELS and then as part of Cambridge University's Institute of Continuing Education ("ICE").

The Warsaw BLC was the first to be created, in 1992. It was officially initiated by an Accord concluded between the Universities of Warsaw and Cambridge, signed on behalf of the latter by HRH Prince Philip, Duke of Edinburgh in his capacity as the University's Chancellor. The Warsaw BLC still remains the largest centre in terms of student numbers and it is the base from which a resident teaching team organises the BLC's teaching activities throughout CEE as a whole.

As noted in previous years' reports, the dissolution of the formal link between JAS and the University of Cambridge's Institute of Continuing Education ("ICE"), in 2010, caused some initial concern about whether the BLC's courses would retain their popularity. Thankfully, such fears proved to be unwarranted and the BLC's courses continued to be very popular. Numerous informal links continue to exist between the BLC and academic staff of Cambridge University's Faculty of Law. A number of the Faculty's academic staff members have acted as JAS directors/trustees and many more have taught on the BLC's courses or helped to maintain appropriate academic standards by supervising the BLC's curriculum and grading system, including by acting as external examiners. Three of JAS's five current directors are academic staff of the Law Faculty

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Moreover, the BLC retains very good relations with the Bar Association of England & Wales and with the English judiciary. JAS's committee of members over the years has included Sir Stephen Brown, a Lord Justice of Appeal and the President of the Family Division of the High Court of England and Wales. Lord Carnwath (now retired from the UK's Supreme Court) continues to act as the Chairman of the JAS Members. Since 2013, the Honourable Society of the Inner Temple has sponsored the annual moot court organised by JAS (i.e. the Central and Eastern Europe Moot Competition - "CEEMC"). Since 2019, the CEEMC has also been sponsored by the European Investment Bank (EIB).

The BLC's courses

BLC course teaching is done via a mixture of lectures, seminars and tutorials which discuss custom-written materials and contemporary legal developments. Classes are taught either by the BLC resident teaching team (which is based in Warsaw and travels to the BLC's other locations) or by visiting academics, judges or lawyers. Such visiting lecturers have included senior members of the British and European judiciary, renowned scholars from the University of Cambridge and elsewhere, and senior lawyers from through the EU and specialising in a broad range of legal areas.

In order to successfully complete the BLC's courses, students are required to complete a number of pieces of graded written work. These involve essay writing, case analysis, resolving problem questions, timed exams and/or other practical exercises (e.g. contract drafting). All work is evaluated using standard English grading methodologies. Written work is firstly evaluated by the BLC's resident teaching team before it is then checked and moderated by external experts (currently Professor Neil Andrews of the University of Cambridge's Faculty of Law and Professor Rosa Greaves of the Universities of Glasgow and Oslo), to ensure that the grades are consistent and at an appropriate standard.

In all BLC courses and additional activities (including inter alia debates, moots and mock trials), emphasis is placed on reinforcing the BLC's and overall aims and teaching methodology, which is discursive, inter-active and involves a practical application of the law in real-life situations. The BLC places less reliance on pure memory-based teaching/ testing and encourages debate, constructive criticism and creative thinking. This methodology may be familiar to students of some UK educational institutions but it still differs remarkably from the experience that many CEE students encounter during their national degrees. The BLC also integrates the teaching of core legal skills into the teaching of substantive law modules, which further distinguishes its courses from those generally available throughout the CEE region.

For many years, the BLC has taught both 1-year courses and 2-year courses. In 2018-2019, those courses were renamed, essentially to make them more recognisable. The 1-year course is now known as the Diploma in English Law & Legal Skills ("DELLS") and the second year is known as the Commercial Law Diploma ("CLD").

The 2021-22 academic year was again affected by the covid-19 pandemic, as teaching at most Universities was online-only for a portion of the year. This varied from location to location, but it began in October 2021 and continued until March 2022.

Fortunately, given the technological solutions which were implemented during 2019-20 (i.e. using the zoom e-conferencing platform to conduct classes/lectures), we were able to do this with no real difficulties. Moreover, the enhanced e-learning possibilities enabled us to expand recruitment to 100% online groups (i.e. those who prefer online teaching, regardless of the pandemic). This again included a group of participants based in China.

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

BLC students

Since it began teaching in 1992, the BLC has taught thousands of law students, practitioners, translators and others who are interested in expanding their educational horizons, developing new knowledge and skills, and improving their linguistic skills. Many BLC graduates have gone on to illustrious legal careers. At present, two Advocates-General and one judge of the European Court of Justice are BLC graduates. The EU's Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar) and the Slovakian Ombudswoman (Maria Patakyova) are merely a few of the examples of BLC graduates who played a formative role in the transition of CEE from post-Soviet states into an EU Member States. It is no exaggeration to say that the BLC has made, and continues to make, a significant contribution to political and legal transformation in CEE and to developing and improving relations between the region and the UK.

Total student numbers in 2021-22 (total: 266) were lower than 2020-21 numbers (total: 301). We understood this to be related to uncertainties regarding the covid-19 pandemic. Many recruits sought guarantees that the course would be held face-to-face and noted that they had 'had enough' of online teaching (in their domestic studies) during 2020-21. The growing numbers of covid fatalities which existed as we finalised recruitment for the 2021-22 course made it likely (and later a fact) that new restrictions would be implemented on face-to-face teaching, so we were unable to provide assurances about the extent to which teaching may need to take place online. We believe that this resulted in many students deciding to delay applying to the BLC until such time as covid was no longer likely to interfere with our ability to deliver teaching face-to-face.

Fees

In its earliest years, the BLC was financed by the UK Foreign & Commonwealth Office's Know How Fund, and by the Civic Education Project, a non-profit organization which helped to finance teaching at universities in CEE after the fall of communism. Additional financial support was provided by a number of law firm sponsors. The cessation of the Know How Fund (2001) and Civic Education Project (2004) meant that the BLC needed to introduce student fees and to become self-financing. Such fees, together with financial sponsorship provided by Warsaw-based law firms (for the BLC) and by Clifford Chance, Inner Temple and the European Investment Bank (for the CEEMC) represent the BLC's only current sources of income.

The fee level in 2021-22 remained the same as in 2020-21 (which – in turn – remained unchanged from 2019-20). The course fee differs according to whether the BLC applicant is a full-time University student (€599) or not (€799). An 'earlybird' fee reduction scheme continues to apply to anyone who registered before 1st July, in which case the respective fees were €525/€725 accordingly, which is also the same as in 2019-20.

The fee level is modest for the number of contact hours students receive, the subject-matter of the education, the extra-curricular activities made available to BLC students and the calibre of the BLC teaching team. All efforts are made to keep the fees at a level which is affordable to students in the CEE countries where the BLC operates.

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

BLC Activities in 2021-22

In addition to receiving lectures and classes from the BLC's full-time staff, during 2021-2022 BLC students were also able to attend/watch online lectures by the following people:

- Lord Robert Carnwath (UK Supreme Court)
 - Lord Lloyd Jones (UK Supreme Court)
 - Lord Justice Sir Nicholas Green (Court of Appeal)
 - Advocate-General Gerald Hogan (Court of Justice of EU)
 - Judge Krystyna Kowalik-Banczyk (EU General Court)
 - Naomi Long (Northern Ireland Minister for Justice)
 - Elizabeth Gardiners (UK's first Parliamentary Counsel).
 - Prof. Catherine Barnard (University of Cambridge)
 - Prof. Alison Young (University of Cambridge)
 - Dr Jonathan Morgan (University of Cambridge)
 - Prof. Paul MacMahon (London School of Economics)
 - Prof. Laurent Pech (University of Middlesex)
 - Prof. David Amos (City University London)
 - Prof. Estelle Declare (University of Nottingham)
 - Prof. Rosa Greaves (Universities of Glasgow and Oslo)
 - Prof. Adam Łazowski (Westminster University)
 - Prof Paul MacMahon (London School of Economics)
 - Dr Elliot Shatzberger (Middlesex University)
 - Angela Cahill (BPP Law School)
 - Chris Sykes (BPP Law School)
 - Kieron Beal QC (Inner Temple and Blackstone Chambers)
 - Anneli Howard QC (Monckton Chambers)
 - Rehana Azib QC (Inner Temple and 2 Temple Gardens)
 - Alastair Hodge (Inner Temple and 5 Essex Court)
 - Scott Matthewson (Inner Temple and 42 Bedford Row)
 - Melissa Stock (Normanton Chambers)
 - Dr Anton van Dellen (Inner Temple and Fraser Chambers)
 - Katarzyna Szczudlik (SSW Pragmatic Solutions)
 - Jakub Kubalski (SSW Pragmatic Solutions)
 - Klaudia Owsianka (Linklaters)
 - Michał Wołangiewicz (Linklaters)
 - Adam Marszałek (DLA Piper)
 - Olga Leśniewska (DLA Piper)
 - Grzegorz Namiotkiewicz (Clifford Chance)
 - Michał Drwał (Clifford Chance)
 - Stanisław Drozd (Wardynski & Partners)
 - Łukasz Lasek (Wardynski & Partners)
 - Piotr Gołędzinowski (Wardynski & Partners)
 - Grzegorz Namiotkiewicz (Clifford Chance)
 - Jakub Kubalski (SSW Pragmatic Solutions)
 - Kasia Szczudlik (SSW Pragmatic Solutions)
 - Christopher McNall (18 St. John St. Chambers)
 - Nick Fletcher (Clifford Chance)
 - Igor Muszyński (SSW Pragmatic Solutions)
 - Kieron Beale QC (Blackstone chambers)
-

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

- Michał Bałdowski (Greenberg Traurig)
- Grzegorz Socha (Greenberg Traurig)
- Dawid Malinowski (Greenberg Traurig)
- Mikołaj Pietrzak (Dean of Polish Bar Association [Warsaw])
- Dr Eliza Watt (Middlesex University)
- Svetlana Nasibyan (University of Salford)

CEEMC in 2022

The CEEMC took place face-to-face in Budapest on 6 to 8 May 2022. It involved the 13 teams below and was won by the team from the University of Ljubljana.

| COUNTRY | City | University Name |
|----------------|------------|--|
| BULGARIA | Sofia | St Kliment Ohridski University (Sofia) |
| CROATIA | Zagreb | University of Zagreb |
| CZECH REPUBLIC | Prague | Charles University (Prague) |
| CZECH REPUBLIC | Brno | Masaryk University (Brno) |
| GEORGIA | Tbilisi | Free University of Tbilisi |
| HUNGARY | Budapest | Peter Pazmany Catholic University (Budapest) |
| POLAND | Wroclaw | University of Wroclaw |
| POLAND | Warsaw | University of Warsaw |
| ROMANIA | Timisoara | West University of Timișoara |
| SLOVAKIA | Bratislava | Comenius University (Bratislava) |
| SLOVAKIA | Trnava | University of Trnava |
| SLOVENIA | Ljubljana | University of Ljubljana |
| UKRAINE | Kyiv | Kyiv Mohyla Academy |

The following prizes were paid by JAS:

| Prize name | Prize description | Winner in 2022 |
|-----------------------|---|--|
| Winning team: | Funded visit to UK to visit Supreme Court, Inner Temple and Cambridge University. Funded visit to undertake internship at Court of Justice of the EU | University of Ljubljana |
| Best speaker prize 1: | €750 towards costs of visit to undertake internship at Court of Justice of the EU | Karolina Michková, Masaryk University (Brno, Czech Republic) |
| Best speaker prize 2: | €750 towards costs of visit to undertake internship at Court of Justice of the EU | Tamari Kiknadze Free University of Tbilisi (Georgia) |

In addition to funding the aforementioned prizes, JAS also assisted the team from Kyiv by:

- Waiving the team's competition entry fee
- Paying for the team's travel, accommodation and subsistence

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Current student number 2021-2022

| Location | 2021-2022 | | | 2020-2021 | | |
|------------|-----------|------|--------------|-----------|------|--------------|
| | Yr 1 | Yr 2 | Centre Total | Yr 1 | Yr 2 | Centre Total |
| Bratislava | 0 | 2 | 2 | 8 | 4 | 12 |
| Bucharest | 27 | 5 | 32 | 40 | 3 | 43 |
| Budapest | 10 | 2 | 12 | 6 | 1 | 7 |
| Gdansk | 0 | 1 | 1 | 10 | 4 | 14 |
| Kyiv | 18 | 3 | 21 | 12 | 2 | 14 |
| Lviv | 0 | 0 | 0 | 4 | 3 | 7 |
| Poznan | 7 | 2 | 9 | 7 | 5 | 12 |
| Prague | 14 | 4 | 18 | 20 | 9 | 29 |
| Sofia | 13 | 3 | 16 | 14 | 3 | 17 |
| Warsaw | 84 | 6 | 90 | 88 | 3 | 91 |
| Wroclaw | 12 | 3 | 15 | 20 | 2 | 22 |
| Online | 34 | 0 | 34 | 13 | 4 | 17 |
| China | 10 | 6 | 16 | 10 | 6 | 16 |

| | | | | | | |
|--------------|------------|-----------|------------|------------|-----------|------------|
| Total | 229 | 37 | 266 | 252 | 49 | 301 |
|--------------|------------|-----------|------------|------------|-----------|------------|

Financial review

The charity generated income of €210,027 (2021: €193,459) during the year. Income from charitable activities increased from €183,419 to €186,158.

Expenditure for the year was €206,720 compared to €158,661 for 2021.

The charity made a surplus of €3,307 for the year (2021: surplus of €34,798).

Reserves Policy

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €214,975 equates to approximately 12.5 months' worth of operating expenditure. The trustees believe that this is an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

Risk management

The trustees have considered the risks to which the company is exposed and regularly review the systems in place to mitigate those risks to ensure that these are adequate.

Structure, governance and management

Juris Angliae Scientia Ltd ("JAS") is a charitable company limited by guarantee, incorporated on 1 October 1991 and is governed by its Articles of Association. It is composed of members who guarantee a nominal sum. It is managed by a Board of Directors. It has a Committee of Members which acts in an advisory capacity. The Committee of Members has been chaired by Lord Robert Carnwath since 1997.

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

The directors of the company are also charity trustees for the purposes of charity law. The articles stipulate that there shall be a minimum of three Directors, but no maximum is set. As of 2021-2022, two of JAS's Directors (Professor Fentiman and Dr Morgan) have served for several years and have been involved in the teaching activities of JAS since the 1990s, so they are well acquainted with its work. Directors are appointed by ordinary resolution.

Charity trustees are recruited directly, by the existing trustees, on the basis of their historical connection with the charity. Some trustees (e.g. Prof Fentiman) have been long-term supporters and teachers on BLC courses, others have also been part of the BLC's core teaching in the past (Dr Morgan) or graduates of the course (Dr Yotova) or involved in raising finance for JAS's activities (Mr Fletcher) and raising JAS's profile in various countries (Mr Denyer). In order to keep the trustee board to a manageable size, and to allow efficient decision-making, other interested parties are invited to become members of the charity and to give feedback and advice to the board, without formally participating in board meetings.

JAS's Articles of Association were amended on 4th May 2021 to remove the geographical limitations on the charity's activities.

Reference and administrative details

| | |
|---|---|
| Registered charity name | Juris Angliae Scientia Limited |
| Charity registration number | 1013738 |
| Company registration number | 02659061 |
| Principal office and registered office | Centre for European Legal Studies Faculty of Law University of Cambridge 10 West Road Cambridge, CB3 9BZ |
| The trustees | Mr S R N Denyer Professor R G Fentiman Mr N Fletcher Dr J E Morgan Dr R V Yotova |
| Company secretary | Dr J E Morgan |
| Bankers | Barclays Bank plc 15 Bene't Street Cambridge, CB2 3PQ BNP Paribas SA Bank Polska ul. Grzybowska 78, 00-844 Warszawa |
| Independent examiner | Tim Hardy 10 Orange Street Haymarket London, WC2H 7DQ |

Juris Angliae Scientia Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

18 May 2023

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jonathan Morgan

Dr J E Morgan
Trustee

Juris Angliae Scientia Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Juris Angliae Scientia Limited

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Juris Angliae Scientia Limited ('the charity') for the year ended 31 August 2022 which are set out on pages 10 to 17.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Tim Hardy FCA
Independent Examiner

10 Orange Street
Haymarket
London
United Kingdom
WC2H 7DQ

Juris Angliae Scientia Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2022

| | Note | 2022 | | 2021 |
|---|------|-------------------------|------------------|------------------|
| | | Unrestricted funds € | Total funds € | Total funds € |
| Income and endowments | | | | |
| Donations and legacies | 5 | 23,868 | 23,868 | 10,040 |
| Charitable activities | 6 | 186,158 | 186,158 | 183,419 |
| Investment income | 7 | 1 | 1 | - |
| Total income | | <u>210,027</u> | <u>210,027</u> | <u>193,459</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 8 | (206,720) | (206,720) | (158,661) |
| Total expenditure | | <u>(206,720)</u> | <u>(206,720)</u> | <u>(158,661)</u> |
| Net income and net movement in funds | | <u>3,307</u> | <u>3,307</u> | <u>34,798</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>211,668</u> | <u>211,668</u> | 176,870 |
| Total funds carried forward | | <u>214,975</u> | <u>214,975</u> | <u>211,668</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

Juris Angliae Scientia Limited**Company Limited by Guarantee****Statement of Financial Position****31 August 2022**

| | Note | 2022 € | 2021 € |
|---|--------|----------------|----------------|
| Current assets | | | |
| Debtors | 14 | 9,980 | - |
| Cash at bank and in hand | | 252,847 | 250,291 |
| | | <u>262,827</u> | 250,291 |
| Creditors: amounts falling due within one year | 15 | (47,852) | (38,623) |
| Net current assets | | <u>214,975</u> | 211,668 |
| Total assets less current liabilities | | <u>214,975</u> | 211,668 |
| Net assets | | <u>214,975</u> | <u>211,668</u> |
| Funds of the charity | | | |
| Unrestricted funds | | 214,975 | 211,668 |
| Total charity funds | 17, 18 | <u>214,975</u> | <u>211,668</u> |

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2023, and are signed on behalf of the board by:

Jonathan Morgan

Dr J E Morgan
Trustee

Company Registration Number: 02659061

The notes on pages 12 to 17 form part of these financial statements.

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is Centre for European Legal Studies, Faculty of Law, University of Cambridge, 10 West Road, Cambridge, CB3 9BZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, with items recognised at cost or transaction value unless otherwise stated.

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

The financial statements are prepared in Euros which is the functional currency of the charity.

The amounts in the financial statements are presented to the nearest €, unless otherwise stated.

Disclosure exemptions

The charity has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

Going concern

There are no material uncertainties about the charity's ability to continue. This conclusion is based on forecasted costs and recruitment numbers, as existing on the date this report was submitted. The trustees also believe that the charity has an appropriate level of reserves in order to ensure that the programme of teaching and research may continue without interruption.

Fund accounting

All funds are unrestricted and undesignated. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial information.

Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charitable activities are accounted for when earned. Income received in respect of courses taking place in the next financial year are deferred until the course takes place.

Interest on funds held at bank 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 bank.

The value of services provided by volunteers has not been included in these accounts.

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. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance and governance costs. These costs have been allocated to the sole charitable activity of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Cash at bank and in hand

Cash at bank and cash 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.

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Creditors and provisions

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 after allowing for any trade discounts due.

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.

Foreign currency translation

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

5. Donations and legacies

| | Unrestricted Funds | Total Funds 2022 | Unrestricted Funds | Total Funds 2021 |
|---------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | € | € | € | € |
| Donations and sponsorship | <u>23,868</u> | <u>23,868</u> | <u>10,040</u> | <u>10,040</u> |

6. Charitable activities

| | Unrestricted Funds | Total Funds 2022 | Unrestricted Funds | Total Funds 2021 |
|--------------|-----------------------|---------------------|-----------------------|---------------------|
| | € | € | € | € |
| Student fees | <u>175,358</u> | <u>175,358</u> | <u>181,519</u> | <u>181,519</u> |
| Moot fees | <u>10,800</u> | <u>10,800</u> | <u>1,900</u> | <u>1,900</u> |
| | <u>186,158</u> | <u>186,158</u> | <u>183,419</u> | <u>183,419</u> |

7. Investment income

| | Unrestricted Funds | Total Funds 2022 | Unrestricted Funds | Total Funds 2021 |
|--------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | € | € | € | € |
| Bank interest receivable | <u>1</u> | <u>1</u> | <u>-</u> | <u>-</u> |

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

8. Expenditure on charitable activities

| | Unrestricted Funds € | Total Funds 2022 € | Unrestricted Funds € | Total Funds 2021 € |
|----------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Lecturers and teaching | 162,538 | 162,538 | 147,862 | 147,862 |
| Moot Court | 27,295 | 27,295 | 780 | 780 |
| Travel and subsistence | 5,176 | 5,176 | (990) | (990) |
| Hire of teaching rooms/equipment | 516 | 516 | (504) | (504) |
| Information Technology Support | 4,145 | 4,145 | 4,883 | 4,883 |
| Equipment expensed | 549 | 549 | 668 | 668 |
| Graduation and special events | 129 | 129 | - | - |
| Stationery and printing | 424 | 424 | 756 | 756 |
| Support costs | 5,948 | 5,948 | 5,206 | 5,206 |
| | <u>206,720</u> | <u>206,720</u> | <u>158,661</u> | <u>158,661</u> |

9. Analysis of support costs

| | Unrestricted Funds € | Total Funds 2022 € | Unrestricted Funds € | Total Funds 2021 € |
|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Foreign exchange differences | 162 | 162 | (44) | (44) |
| Bank charges | 933 | 933 | 789 | 789 |
| Governance costs | 4,853 | 4,853 | 4,461 | 4,461 |
| | <u>5,948</u> | <u>5,948</u> | <u>5,206</u> | <u>5,206</u> |

The charity initially identifies the cost of its support function and the costs that relate to the governance function. These are then allocated to its charitable activities as this is the sole activity of the charity.

An analysis of governance costs is as follows:

| | 2022 € | 2021 € |
|------------------------------------|--------------|--------------|
| Independent examiner's fees | 1,770 | 1,786 |
| Accountancy fees | 2,544 | 2,102 |
| Other legal and professional costs | 539 | 573 |
| | <u>4,853</u> | <u>4,461</u> |

10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

11. Net Income

Net income is stated after charging / (crediting):

| | 2022 € | 2021 € |
|------------------------------|-----------|-----------|
| Independent examiner's fees | | |
| - Independent examination | 1,770 | 1,786 |
| - Accountancy services | 2,544 | 1,062 |
| Foreign exchange differences | 162 | (44) |

12. Trustee remuneration and expenses

No trustees received any remuneration for services as a director or trustee during the current or prior year. No trustee received payment for professional or other services supplied to the charity in the current or prior year.

No trustee received reimbursement of expenses during the current or prior year.

13. Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objects.

14. Debtors

| | 2022 € | 2021 € |
|----------------|--------------|-----------|
| Accrued income | <u>9,980</u> | <u>-</u> |

15. Creditors: amounts falling due within one year

| | 2022 € | 2021 € |
|--|---------------|---------------|
| Deferred income (fees received in advance) | 31,685 | 35,828 |
| Accruals | <u>16,167</u> | <u>2,795</u> |
| | <u>47,852</u> | <u>38,623</u> |

16. Deferred income

| | 2022 € | 2021 € |
|---------------------------|---------------|---------------|
| At 1 September 2021 | 35,828 | 59,443 |
| Amount released to income | (35,828) | (59,443) |
| Amount deferred in year | <u>31,685</u> | <u>35,828</u> |
| At 31 August 2022 | <u>31,685</u> | <u>35,828</u> |

Deferred income relates to income from courses due to take place in the 2022/23 academic year (2021: 2021/22 academic year).

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

17. Analysis of charitable funds

Unrestricted funds

| | At 1 September 2021 € | Income € | Expenditure € | At 31 August 2022 € |
|----------------------|--------------------------------|----------------|------------------|------------------------------|
| General funds | 211,668 | 210,027 | (206,720) | 214,975 |

| | At 1 September 2020 € | Income € | Expenditure € | At 31 August 2021 € |
|---------------|--------------------------------|-------------|------------------|------------------------------|
| General funds | 176,870 | 193,459 | (158,661) | 211,668 |

18. Analysis of net assets between funds

| | Unrestricted Funds 2022 € | Total Funds 2022 € |
|----------------------------|------------------------------------|-----------------------------|
| Current assets | 262,827 | 256,148 |
| Creditors less than 1 year | (47,852) | (51,399) |
| Net assets | 214,975 | 204,749 |

| | Unrestricted Funds 2021 € | Total Funds 2021 € |
|----------------------------|------------------------------------|-----------------------------|
| Current assets | 250,291 | 250,291 |
| Creditors less than 1 year | (38,623) | (38,623) |
| Net assets | 211,668 | 211,668 |

19. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102 and Charities SORP (FRS 102).