

COMPANY REGISTRATION NUMBER: 02659061
CHARITY REGISTRATION NUMBER: 1013738

Juris Angliae Scientia Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023

Juris Angliae Scientia Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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Juris Angliae Scientia Limited

Company Limited by Guarantee

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

Year ended 31 August 2023

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 2023.

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 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.

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Year ended 31 August 2023

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), 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 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 2022-23 academic year was the first academic year after the covid-19 pandemic during which face-to-face teaching was able to commence from the start of the academic year, in October 2022. Nevertheless, the BLC continued to offer the DELLS course in a 100% online format (which continued to be popular) as well as at a number of cities throughout CEE (at which teaching takes place partly via face-to-face classes and partly via online classes). Online teaching again included a group of participants based in China. The CLD course is taught 100% online, to groups that include participants from a variety of BLC locations.

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.

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Year ended 31 August 2023

BLC graduates have included *inter alia*: Advocates-General and judges at the Court of Justice of the European Union (AG Michal Bobek; AG Maciej Szpunar; Judge Krystyna Kowalik-Bańczyk), the EU's Data Protection Supervisor (Wojciech Wiewiórowski), the Polish Human Rights' Commissioner (Adam Bodnar), Minister of Justice (Adam Bodnar), Deputy Minister of the Environment (Beata Jacewska), Supreme Court Judge (Leszek Bosek); the Slovakian Ombudswoman (Maria Patakyova); and the Czech Supreme Administrative Court (Judge Michal Bobek). These are merely a few of the examples of BLC graduates who played a formative role in developing their respective legal systems from the post-Soviet model into 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 2022-23 (total: 305) were higher than 2021-22 (total: 266). We attribute this growth to the fact that pandemic-related restrictions were fully lifted on face-to-face teaching. The continued covid-related uncertainty and restrictions which existed at the time we were recruiting for the 2021-22 course seemed to have resulted in many students choosing to delay their application to the BLC.

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, the European Investment Bank and private donors (for the CEEMC) represent the BLC's only current sources of income.

The fee level in 2022-23 were slightly increased from those which applied in 2019-2020 and 2021-22. The course fee differs according to whether the BLC applicant is a full-time University student (€660, previously €599) or not (€860, previously €799). An 'earlybird' fee reduction scheme continues to apply to anyone who registered before 1st July, in which case the respective fees were €575/€775 respectively (previously €525/€725 respectively).

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.

BLC Activities in 2022-23

In addition to receiving lectures and classes from the BLC's full-time staff, during 2022-2023 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-Bańczyk (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)
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Year ended 31 August 2023

- 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)
- 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)
- Andrew Cripe (Litigation Partner, Norton Rose Fulbright – Chicago)

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Year ended 31 August 2023

In addition to online lectures, the BLC organised the following face-to-face special events:

- *Modern challenges of IP law. Conference in memory of Prof. William Cornish* co-organised with the Intellectual Property Research Centre at the University of Oxford (September 2022), including the following distinguished speakers:

Title	Forename	Surname	Position
AG, Prof.	Maciej	Szpunar	Court of Justice of the EU (First Advocate-General)
KC, Prof.	Eleanor	Sharpston	Former AG of Court of Justice of the EU
Prof.	Robert	Burrell	University of Oxford
Dr	Jennifer	Davis	University of Cambridge
Prof.	Ansgar	Ohly	University of Oxford; University of Munich
Dr	Van Anh	Le	University of Oxford
Prof.	Johanna	Gibson	Queen Mary University, London
Prof.	Christophe	Geiger	Luiss Guido Carli University
Dr	Emily	Hudson	King's College London
Dr	Aline	Larroyed	University of Maastricht
Prof	Adam	Łazowski	University of Westminster
Prof.	Daniel	Benoliel	University of Haifa
Prof.	Andrew	Johnston	University of Warwick
Prof.	Martin	Senftleben	University of Amsterdam
Prof.	Krystyna	Szczepanowska-Kozłowska	University of Warsaw
Prof.	Michael	Handler	University of New South Wales
Dr	Anna	Tischner	Jagiellonian University, Kraków
Prof.	Răzvan	Dincă	University of Bucharest (Dean of Faculty of Law)
Dr	Petra	Žíková	Head of International Federation of Phonographic Industry [IFPI] in Czech Republic.
Dr	Łukasz	Żelechowski	University of Warsaw
Dr. hab	Wojciech	Machała	University of Warsaw

- Lord Lloyd Jones gave a lecture and presided over the graduation ceremony at the BLC in Prague (October 2022)
- JAS representatives participated in a Memorial to Prof. William Cornish, held at Magdalene College, Cambridge University (March 2023)
- JAS made a donation to a special fund (the Prof. William Cornish IP Fund, administered by Cambridge University) set-up to provide financial assistance to aspiring IP scholars at the outset of their careers
- Visit to Warsaw University and "Life After Brexit" lecture series: Professor Catherine Barnard (April 2023)
- Guest lecture at Adam Mickiewicz University, Poznan (May 2023)
- In-house workshops on law/legal skills by:
 - Clifford Chance (October 2022)
 - Linklaters (November 2022; March 2023)
 - Wardynski & Partners (Dec 2022)
 - Greenberg Traurig (Dec 2022; Jan 2023)

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Year ended 31 August 2023

CEEMC in 2023

The CEEMC took place face-to-face in Dubrovnik on 28-30 April 2023. It involved the 18 teams below and was won by the team from the University of Ljubljana.

	Team name	Country
1	University of Ljubljana	Slovenia
2	Comenius University (Bratislava)	Slovakia
3	Charles University (Prague)	Czechia
4	Masaryk University (Brno)	Czechia
5	University of Wrocław	Poland
6	St Kliment Ohridski University (Sofia)	Bulgaria
7	University of Zagreb	Croatia
8	Free University of Tbilisi	Georgia
9	University of Trnava	Slovakia
10	University of Warsaw	Poland
11	Peter Pazmany Catholic University (Budapest)	Hungary
12	West University of Timișoara	Romania
13	Babeș-Bolyai University, Faculty of Law	Romania
14	EPDV (Sofia)	Bulgaria
15	Alexandru Ioan Cuza University of Iasi	Romania
16	University of Georgia	Georgia
17	Odesa National Maritime University	Ukraine
18	Leonid Yuzkov Khmelnytskyi University of Management and Law	Ukraine

The following prizes were paid by JAS:

Prize name	Prize description	Winner in 2023
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	Aneta DEJLOVA - Charles University (Prague)
Best speaker prize 2:	€750 towards costs of visit to undertake internship at Court of Justice of the EU	Lea ZAHRASTNIK – University of Ljubljana (Slovenia)

In addition to funding the aforementioned prizes, JAS also assisted 2 Ukrainian teams by:

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

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Year ended 31 August 2023

Student numbers: 2022-2023

Centre	DELLS	CLD	Centre Total
Bratislava	8	1	9
Bucharest	21	3	24
Budapest	9	4	13
China	16	12	28
Gdansk	0	0	0
Kyiv	0	6	6
Lviv	0	0	0
Online	116	5	121
Poznan	5	0	5
Prague	15	0	15
Sofia	14	3	17
Warsaw	56	8	64
Wroclaw	0	3	3
Total	260	45	305

Financial review

The charity generated income of €207,122 (2022: €210,027) during the year. Income from charitable activities decreased from €186,158 to €175,368.

Expenditure for the year was €224,350 compared to €206,720 for 2022.

The charity made a deficit of €17,228 for the year (2022: surplus of €3,307).

Reserves Policy

The unrestricted reserves represents the balance of funds from past operating results. The free reserves of €197,747 equates to approximately 10.5 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 2023

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 2022-2023, 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	(resigned 14 January 2024)
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 Shipleys LLP 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 2023

Small company provisions

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

22 May 2024

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

Jonathan Edward 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 2023

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 2023 which are set out on pages 11 to 18.

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

Tim Hardy FCA
Shipleys LLP
Independent Examiner

10 Orange Street
Haymarket
London
United Kingdom
WC2H 7DQ

24 May 2024

Juris Angliae Scientia Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2023

	Note	2023		2022
		Unrestricted funds €	Total funds €	Total funds €
Income and endowments				
Donations and legacies	5	31,752	31,752	23,868
Charitable activities	6	175,368	175,368	186,158
Investment income	7	2	2	1
Total income		<u>207,122</u>	<u>207,122</u>	<u>210,027</u>
Expenditure				
Expenditure on charitable activities	8	(224,350)	(224,350)	(206,720)
Total expenditure		<u>(224,350)</u>	<u>(224,350)</u>	<u>(206,720)</u>
Net income and net movement in funds		<u>(17,228)</u>	<u>(17,228)</u>	<u>3,307</u>
Reconciliation of funds				
Total funds brought forward		<u>214,975</u>	<u>214,975</u>	<u>211,668</u>
Total funds carried forward		<u>197,747</u>	<u>197,747</u>	<u>214,975</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 13 to 18 form part of these financial statements.

Juris Angliae Scientia Limited**Company Limited by Guarantee****Statement of Financial Position****31 August 2023**

	Note	2023 €	2022 €
Current assets			
Debtors	14	200	9,980
Cash at bank and in hand		<u>253,943</u>	<u>252,847</u>
		254,143	262,827
Creditors: amounts falling due within one year	15	(56,396)	(47,852)
Net current assets		<u>197,747</u>	<u>214,975</u>
Total assets less current liabilities		<u>197,747</u>	<u>214,975</u>
Net assets		<u>197,747</u>	<u>214,975</u>
Funds of the charity			
Unrestricted funds		<u>197,747</u>	<u>214,975</u>
Total charity funds	17, 18	<u>197,747</u>	<u>214,975</u>

For the year ending 31 August 2023 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 22 May 2024 and are signed on behalf of the board by:

Jonathan Edward Morgan

Dr J E Morgan
Trustee

Company Registration Number: 02659061

The notes on pages 13 to 18 form part of these financial statements.

Juris Angliae Scientia Limited

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Notes to the Financial Statements

Year ended 31 August 2023

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 2023

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 2023

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 2023	Unrestricted Funds	Total Funds 2022
	€	€	€	€
Donations and sponsorship	<u>31,752</u>	<u>31,752</u>	<u>23,868</u>	<u>23,868</u>

6. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	€	€	€	€
Student fees	<u>150,584</u>	<u>150,584</u>	<u>175,358</u>	<u>175,358</u>
Moot fees	<u>24,784</u>	<u>24,784</u>	<u>10,800</u>	<u>10,800</u>
	<u>175,368</u>	<u>175,368</u>	<u>186,158</u>	<u>186,158</u>

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	€	€	€	€
Bank interest receivable	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

8. Expenditure on charitable activities

	Unrestricted Funds €	Total Funds 2023 €	Unrestricted Funds €	Total Funds 2022 €
Lecturers and teaching	161,980	161,980	162,538	162,538
Moot Court	38,654	38,654	27,295	27,295
Travel and subsistence	8,775	8,775	5,176	5,176
Hire of teaching rooms/equipment	633	633	516	516
Information Technology Support	4,117	4,117	4,145	4,145
Equipment expensed	536	536	549	549
Graduation and special events	2,751	2,751	129	129
Stationery and printing	496	496	424	424
Support costs	6,408	6,408	5,948	5,948
	<u>224,350</u>	<u>224,350</u>	<u>206,720</u>	<u>206,720</u>

9. Analysis of support costs

	Unrestricted Funds €	Total Funds 2022 €	Unrestricted Funds €	Total Funds 2022 €
Foreign exchange differences	1,240	1,240	162	162
Bank charges	928	928	933	933
Governance costs	4,240	4,240	4,853	4,853
	<u>6,408</u>	<u>6,408</u>	<u>5,948</u>	<u>5,948</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:

	2023 €	2022 €
Independent examiner's fees	1,872	1,770
Accountancy fees	1,586	2,544
Other legal and professional costs	782	539
	<u>4,240</u>	<u>4,853</u>

10. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

11. Net Income

Net income is stated after charging / (crediting):

	2023 €	2022 €
Independent examiner's fees		
- Independent examination	1,872	1,770
- Accountancy services	1,586	2,544
Foreign exchange differences	1,240	162

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.

One trustee received reimbursement of expenses of €240 relating to travel costs during the current (2022: €Nil).

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

	2023 €	2022 €
Accrued income	<u>200</u>	<u>9,980</u>

15. Creditors: amounts falling due within one year

	2023 €	2022 €
Deferred income (fees received in advance)	37,314	31,685
Accruals	19,082	16,167
	<u>56,396</u>	<u>47,852</u>

16. Deferred income

	2023 €	2022 €
At 1 September 2022	31,685	35,828
Amount released to income	(31,685)	(35,828)
Amount deferred in year	37,314	31,685
At 31 August 2023	<u>37,314</u>	<u>31,685</u>

Deferred income relates to income from courses due to take place in the 2023/24 academic year (2022: 2022/23 academic year).

Juris Angliae Scientia Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 €	Income €	Expenditure €	At 31 August 2023 €
General funds	<u>214,975</u>	<u>207,122</u>	<u>(224,350)</u>	<u>197,747</u>

	At 1 September 2021 €	Income €	Expenditure €	At 31 August 2022 €
General funds	<u>211,668</u>	<u>210,027</u>	<u>(206,720)</u>	<u>214,975</u>

18. Analysis of net assets between funds

	Unrestricted Funds 2023 €	Total Funds 2023 €
Current assets	254,143	254,143
Creditors less than 1 year	(56,396)	(56,396)
Net assets	<u>197,747</u>	<u>197,747</u>

	Unrestricted Funds 2022 €	Total Funds 2022 €
Current assets	262,827	262,827
Creditors less than 1 year	(47,852)	(47,852)
Net assets	<u>214,975</u>	<u>214,975</u>

19. Related party transactions

Donations of €5,000 were received from a trustee during the year (2022: €nil).

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