

Company No. 04999536

Charity No. 1112628



THE INTERNATIONAL LAW BOOK FACILITY

ANNUAL REPORT

For the year ended 31 December 2023

The Trustees submit herewith their Annual Report for the year ended 31 December 2023.

Various developments post 31 December 2023 have also been included where relevant for completeness and to comply with Charity Commission requirements.

Our reference and administration details (as of 31 December 2023)

Charity Name:	The International Law Book Facility (the " ILBF ")
Charity No.:	1112628
Company No.:	04999536
Registered Office:	C/o TMF Group, 13 th Floor, One Angel Court, London EC2R 7HJ <i>Note: 10 Upper Bank Street, London E14 5JJ is also used to receive donations of books and for the ILBF's banking.</i>
Trustees and Directors:	Jane Colston (<i>Partner, Brown Rudnick LLP</i>) Sir James Dingemans (<i>Lord Justice of Appeal</i>) Ms Sophia Dirir (<i>Head of Legal, Cancer Research UK</i>) Philip Hill (<i>Partner, Clifford Chance LLP</i>) Dr Tawanda Hondora (<i>Head, Rule of Law, Governance and Peace Directorate at the Commonwealth Secretariat</i>) Paul Lowenstein KC (<i>Twenty Essex</i>) (Chair of Trustees) Maryann McMahon (<i>Council Member, Justice</i>) Sir Simon Picken (<i>Judge of the High Court of Justice, King's Bench Division</i>) (resigned on 1 September 2023) Mark Stephens CBE (<i>Partner, Howard Kennedy</i>)
Patrons:	The Rt Hon The Lord Thomas of Cwmgiedd (<i>former Lord Chief Justice of England and Wales</i>) Sir William Blair (<i>Professor, Queen Mary University of London, former Judge of the High Court of Justice, Queen's Bench Division</i>) Professor Sir Ross Cranston (<i>Professor, London School of Economics, former Judge of the High Court of Justice, Queen's Bench Division</i>) Dame Linda Dobbs DBE (<i>former Judge of the High Court of Justice, Queen's Bench Division</i>)

	<p>Mahmuda Gunner (<i>Attendance Officer, Dulwich College</i>)</p> <p>James Harper (<i>Head of Legal, Global Nexis Solutions, at LexisNexis</i>)</p> <p>Deborah Robinson (<i>Head of Governance, Oxfam GB</i>)</p> <p>Anesta Weekes KC (<i>Member of the International Relations Committee of the Bar Council</i>)</p> <p>Peter Williamson (<i>Past-President of the Law Society</i>)</p>
Operating Committee:	<p>Tola Ariyo (<i>London School of Economics</i>)</p> <p>Lloyd Bennett (<i>Thomson Reuters</i>)</p> <p>Hannah Brown KC (<i>One Essex Court</i>)</p> <p>Rachel Buchanan (<i>Freelance writer, copywriter and blogger</i>)</p> <p>Amy Griggs-Wallis (<i>LexisNexis UK</i>)</p> <p>Zara Iqbal (<i>International Bar Association</i>)</p> <p>Barbora Kozusnikova (<i>LexisNexis UK</i>)</p> <p>Mikaela Kritikou (<i>LexisNexis UK</i>)</p> <p>Ellen Lake (<i>Clifford Chance</i>)</p> <p>Emma Marshall (<i>Clifford Chance</i>)</p> <p>Miranda Harrison (<i>Clifford Chance</i>)</p> <p>Holly Nankivell (<i>LexisNexis UK</i>)</p> <p>Catherine Odigie (<i>ED&F Man Capital Markets</i>)</p> <p>Abby Olushola (<i>Afrissance Holdings</i>)</p> <p>Rebecca Perlman (<i>Herbert Smith Freehills</i>)</p> <p>Constance Sutherland (<i>Thomson Reuters</i>)</p> <p>Sarah Trotter (<i>London School of Economics</i>)</p> <p>Helen Wilding (<i>Thomson Reuters</i>)</p>
Administrators and Shipping Coordinators:	<p>Administrator: Miranda Harrison (<i>Clifford Chance</i>)</p>

	Shipping Coordinator: from September 2022: Jodie-Lee Boyle; from September 2023: Elaf Hamid
Chief Executive:	Katrina Crossley
Company Secretary:	TMF Corporate Administration Services Limited, 13 th Floor, One Angel Court, London EC2R 7HJ
Bankers:	HSBC, City of London Branch, 60 Queen Victoria St, London EC4N 4TR

Our structure, governance and management

The ILBF was incorporated as a company limited by guarantee on 18 December 2003. The company was established pursuant to a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The ILBF is run by the Trustees and Operating Committee, who come from a number of organisations in the United Kingdom legal community who are committed to advancing the rule of law through the provision of legal research resources. Potential new Trustees and members of the Operating Committee may be put forward by existing members and appointed by agreement of the Trustees or alternatively Trustees may be recruited through an open recruitment process.

Informal sub-committees of the Operating Committee include the Recipients Committee, Marketing Committee and Governance Committee. These are *ad-hoc* groups and are not required to meet on any formalised basis; in general, however, on behalf of the Trustees and the Operating Committee, these sub-committees handle the following areas:

Recipients Sub-committee: consider potential recipients of book donations, including working to encourage potential recipient organisations to make applications to the ILBF for books, considering the applications made to the ILBF by potential recipients and working with the Chief Executive, Administrator and Shipping Coordinator to provide appropriate shipments to approved recipients;

Marketing Sub-committee: consider the marketing of the ILBF, including the running of the website and social media, producing various marketing materials including flyers, business cards and newsletters and attending conferences and other events to promote the ILBF; and

Governance Sub-committee: consider the governance and funding of the ILBF.

Other *ad-hoc* committees of the Operating Committee may be formed on a temporary basis in order to deal with specific campaigns or events – for example to consider fundraising.

The Trustees and Operating Committee are assisted with the running of the ILBF by two volunteers, usually students, who are chosen through a recruitment process to act as the Administrator and Shipping Coordinator, usually for a year. All Trustees, Patrons, members of the Operating Committee and the Administrator gave their time voluntarily to the ILBF during

2023. The Chief Executive provided their services to the ILBF on a paid consultancy basis during 2023.

Some of the partner organisations from which the Trustees and Operating Committee members come also contributed to the running of the ILB

F during the period through the provision of resources, including:

Clifford Chance: who receive donations of books, catalogue the books, provide an offsite storage facility, packing spaces and packing materials, and store the shipments until the books are sent out to recipients. We are grateful for the generous donation of this time, material and logistical support in this period from Clifford Chance; and

LexisNexis: who provide marketing materials, website expertise, management of social media and donated books. As noted below, LexisNexis UK also generously contributes to the funds used for payment of Chief Executive consultancy services, and in 2023 the LexisNexis Rule of Law Foundation provided further funds to be used for payment of Shipping Coordinator consultancy services.

In 2023, the second ILBF law undergraduate essay competition, launched in November 2022 by Lord Burnett of Maldon, Lord Chief Justice, was concluded and the winner announced on 31 March 2023 by Lord Thomas of Cwmgiedd, former Lord Chief Justice. The winner undertook a day's internship with the competition sponsors who were Latham & Watkins and spent four days at LexisNexis with the PSL Environment team. In November 2023, Lady Justice Carr launched the third law undergraduate essay competition which was sponsored by McDermott Will & Emery.

The Trustees and Operating Committee have worked hard in 2023 to ensure relationships are maintained with other legal institutions, allowing us to promote the ILBF successfully, and we look forward to working with these partners in 2024. The ILBF is appreciative of the strong volunteer base we have formed, particularly from universities advertising the opportunity to volunteer with the ILBF to their students, and collecting, donating and packing books where it has been possible to do so.

The programme of university engagement, started in 2016, continues to build. Universities are a good source of high quality textbooks and in some cases students also assist with shipments. During 2023, student groups at eight universities were engaged in supporting the ILBF: for example, students at the University of Cambridge packed books for BA Isago University in Botswana and the Bolivian Senate, students at the University Nottingham collected and packed books for the University of Malawi, the University of Law in Guildford donated and packed law reports, students at LSE packed books at the Royal Courts of Justice and Kings College London donated books. In addition, the charity has continued its partnership with the **University of Surrey** to make the Shipping Coordinator consultancy a part of its work placement scheme for students.

The ILBF also has strategic partners, with whom it works to make particular shipments of books. These include Advocates for International Development (**A4ID**) rule of law programme **ROLE UK**, **Justice Defenders**, the **UK Sierra Leone Pro Bono Network**, the **Slynn**

Foundation, the Commonwealth Justices and Magistrates Association, and the Commonwealth Lawyers Association.

Role of the Chief Executive

Katrina Crossley was engaged to provide Chief Executive consultancy services to the ILBF in June 2016. Her role is to coordinate the work of the charity including the sub-committees, work with the Administrator and Shipping Coordinator, provide reports and analysis on the progress and goals of the ILBF, develop and manage relationships with key partners, make funding applications, and market the activities of the ILBF via social media and the website. Chief Executive consultancy services are funded by donations from **LexisNexis UK**.

Role of the Shipping Coordinator

Jodie-Lee Boyle was engaged to provide Shipping Coordinator consultancy services to the ILBF in September 2022, and she was succeeded by Elaf Hamid in September 2023. Their role has been to process applications for books, coordinate the collecting and packing of suitable books and to arrange the collection and processing of shipments, working with the CEO. Shipping Coordinator consultancy services have been funded by a donation from **Fieldfisher**. In 2023, the **LexisNexis Rule of Law Foundation** provided further funds to be used for payment of Shipping Coordinator consultancy services.

Our mission and objectives

Our mission is twofold:

- To support the rule of law and access to justice across the globe; and
- To repurpose printed texts to help the environment and drive sustainability in the legal sector.

The objects for which the ILBF is established are to facilitate the provision of legal literature to developing and other countries for education and other charitable purposes. In pursuing these objects the ILBF aims to benefit the public by advancing the rule of law and access to justice through the provision of legal research resources across the globe.

The ILBF seeks to achieve this by providing good quality legal textbooks, donated by the UK legal community, to not-for-profit organisations in need of legal research resources across Africa, Asia, South America, the Caribbean, the Pacific and Europe. By making legal resources available to key institutions we are helping to drive education, legal consistency, authority and fairness in the legal system.

We support the United Nations' Sustainable Development Goals and in particular SDG 16, Peace, Justice and Strong Institutions, to promote the rule of law at the national and international levels and ensure equal access to justice for all.

Our activities

The way that the ILBF works is simple. We encourage donations of useful books from the UK legal community. Prospective recipient organisations submit a comprehensive application form, outlining their user demographic and the potential uses for law books, and the subject areas they are interested in, which is assessed by the Recipients Committee. Volunteers either unpack and sort book donations or request them from the offsite storage facility, determining which are most suitable for particular recipients. The selected books are then packed into boxes and shipped by sea freight to the recipient organisation in question.

Since 2005, the ILBF has sent over 91,000 books to more than 280 not-for-profit organisations in 60 countries across Africa, Asia, South America, the Caribbean, Europe and the Pacific.

Our books are used in different ways depending on the organisation. Where the recipient is a body that provides legal or professional training (for example, Sierra Leone Law School, Njala University and Makeni University in Sierra Leone), ILBF books are used to train lawyers and law students. Where the recipient is a legal aid organization or charity (such as the Congolese Society for the Rule of Law and Rule of Law Society in Rwanda) ILBF books may be used when preparing cases or giving advice, empowering at-risk citizens through the legal system and improving local perceptions of legal process as a tool for justice. Where the recipient is a court or government body (such as the Ministry of Justice in Sierra Leone, The Attorney General's Office in Mauritius, the National Judicial Institute in Nigeria, and the Senate of the Plurinational State of Bolivia), ILBF books are used to assist the court or state lawyers in grounding their decisions and analysis in established law and to provide a point of comparison with other jurisdictions.

We have referred to the Charity Commission's guidance on public benefit when reviewing our objectives and in planning future activities. In particular, the Trustees have had due regard to the public benefit guidance in considering how planned activities will contribute to the aims and objectives set for the ILBF.

We plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Our achievements and performance

In 2023, the ILBF sent shipments of books to recipients in Belize, Bolivia, DRC, Malawi, Maldives, Mauritius, Nigeria, Sierra Leone, Spain and Uganda. The recipients included law schools, universities, judiciaries, ministries of justice, Attorneys General offices, Parliaments and NGOs.

In addition, financial donations were received in 2023 from the legal community and charitable foundations which have enabled us to fund a number of shipments and will enable us to continue to send out shipments in the coming year.

Without this support we would be unable to reach so many worthwhile recipients and we would like to thank all those who have donated books or made a financial contribution in 2023.

In particular, we extend our thanks to:

Anglo American and De Beers: who as part of the Ambassadors for Good project provided significant grants to cover the cost of shipments to Zimbabwe (January and September 2019, December 2020, November 2022), Sierra Leone (March 2019, January 2020, December 2021, March 2023), Zambia (July and December 2020, November 2022), Botswana (November 2022) and Bolivia (November 2022, December 2023). They have joined members of the ILBF team on packing days and provided vital logistics support in Botswana, Zimbabwe, Zambia and Sierra Leone;

Brill Publishers: who have donated a significant number of books and partnered with the ILBF in their 'Adopt a Library' programme;

HMCTS and the Royal Courts of Justice: who regularly make significant donations of books and organise regular cake sales to raise funds;

McDermott Will & Emery: who sponsored the ILBF law undergraduate essay competition 2023-2024;

LexisNexis: for its contribution for Chief Executive consultancy services, 2023 funding for Shipping Coordinator consultancy services, packing books and donation of books;

Thomson Reuters: who donate a significant number of books, provide grants for shipping costs and regularly pack books;

If you would like to see feedback we receive from recipients of ILBF books, please see some examples from 2023's list of shipments at Appendix 1 or visit our website www.ilbf.org.uk where you will find articles about shipments as well as more feedback from recipients.

Apply for books

The ILBF has a large number of books waiting to be donated to suitable recipients. We encourage organisations which could benefit from books provided by the ILBF to submit an application. Details of how to apply for books are on our website www.ilbf.org.uk.

Donate to the ILBF

If you would like to donate to the ILBF, please refer to the 'Donate' page of our website www.ilbf.org.uk.

If you are considering making a book donation, please note that you can help us to reduce our costs and save volunteers' time by sending only those books that meet the General Guidance on Books (available on our website) and which have been approved by the ILBF by email. Visit the ['Contact us' page](#) on our website to get in touch.

Financial review

The ILBF is principally dependent on financial donations from the legal community to fund its activities and we are very grateful to those who have made financial donations in 2023.

The ILBF has no formal reserves policy, but we are confident that on current reserves the ILBF will be able to continue many of the current activities of the charity for some time. Should there be a significant drop in funding, the Trustees and Operating Committee have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise; namely through limiting the number and size of shipments and the geographical areas to which they are sent until additional funding can be secured.

However, the ILBF's policy is to continue to encourage donations from the legal community in order to continue with the activities described above, and any reserves that are built up will be retained in order to ensure activities can continue in forthcoming years.

Signed on behalf of the Trustees:

Signed by:
Paul Lowenstein KC
6C22D075F3D740A...

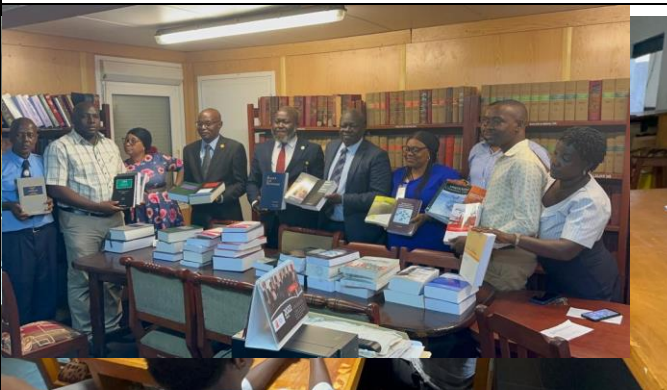

Paul Lowenstein KC
Chair of Trustees




APPENDIX 1

Schedule of shipments sent in the year ended 31 December 2023


Recipient	Feedback
<p>Rule of Law Society, Rwanda</p>	 <p>‘Through this gracious donation of law books our legal officers and paralegals are better equipped to tackle complex legal issues we have to face in our daily activities. We remain grateful and indebted to ILBF for this great support and sign of confidence to our work and mission and we also take this opportunity to express my sincere gratitude to everyone at ILBF , the whole team behind you who works tirelessly to ensure that the law books were collected and shipped in due time to Rwanda.’ <i>Floribert Gatera, Rwanda Rule of Law Society</i></p>
<p>Bar Council of the Maldives</p>	 <p>‘I would like to extend my sincere appreciation for the contribution.’ <i>Reena Hawwa Hassan, Maldives Bar Council</i></p>
<p>Public Prosecutions Office, Belize</p>	 <p>‘We thank you again for your very kind and useful donation.’ <i>Cheryl-Lynn Vidal SC, Director of Public Prosecutions</i></p>
<p>Attorney General’s Office, Mauritius</p>	<p>‘This Office expresses its deepest gratitude and appreciation to your team and yourself for having seen this through. And to the ILBF for enabling us, and countries like our own, to avail ourselves and benefit from such a facility’.</p>

Recipient	Feedback
	<i>Asha Pillay Nabasing, Ag Legal Secretary, (Barrister-at-Law), Attorney-General's Office</i>
Ministry of Justice, Sierra Leone	 <p data-bbox="1050 371 1374 499">Momo Turay, UK Sierra Leone Pro Bono Network, with Ministry of Justice Officials</p>
Fourah Bay College, Sierra Leone	 <p data-bbox="1155 779 1390 1048">Momo Turay, UK Sierra Leone Pro Bono Network, Head of law department: Saffa Abdulai, and Staff from the Registry and the law library</p>
Judiciary, Sierra Leone	 <p data-bbox="1126 1178 1361 1346">Momo Turay, UK Sierra Leone Pro Bono Network and Chief Justice of Sierra Leone</p>
Sierra Leone Law School	 <p data-bbox="1150 1626 1385 1794">Momo Turay, UK Sierra Leone Pro Bono Network and the Sierra Leone Law School faculty</p>

Recipient	Feedback
<p>University of Makeni, Sierra Leone</p>	 <p>Momo Turay, UK Sierra Leone Pro Bono Network and the University of Makeni Law Faculty</p>
<p>Congolese Rule of Law Society, DRC</p>	
<p>University of Malawi, Malawi</p>	 <p>‘We are most grateful to the ILBF for this donation of books, and we have the utmost [confidence] that they will be put to good use. Our sincerest thanks once again.’ <i>Khama Maere,</i> <i>President of the University of Malawi Students Law Society</i></p>

Recipient	Feedback
<p>Parliament of Malawi</p>	 <p>‘I write to thankfully acknowledge the receipt of your generous donation of various titles of law books to the Parliament of Malawi Library. These books are valuable source of information and useful additions to the Library collection... We are grateful for your thoughtful gift to the Parliament of Malawi. We welcome books and other information which strengthen the library collection and support the functions of the Parliament of Malawi.’ <i>Fiona Kalemba, Clerk of Parliament</i></p>
<p>National Judicial Institute, Nigeria</p>	 <p>‘I formally acknowledge the receipt of the vast array of reading materials/resources graciously donated by your prestigious organisation to the National Judicial Institute...’ With a wide range of carefully curated titles on some of the most contemporary issues in the judicial sphere, there is no gainsaying that these selections will broaden the knowledge and learning experience of all persons who use and access the institute’s library.’ <i>Hon. Justice Salisu Garba Abdullahi, Administrator, National Judicial Institute</i></p>
<p>Plateau State Ministry of Justice, Nigeria</p>	

Recipient	Feedback
<p>Córdoba University, Spain</p>	<div data-bbox="507 264 1040 1126" data-label="Image"> </div> <p data-bbox="1061 264 1390 902"> ‘Many thanks for this great initiative of the International Law Book Facility. It is an enormous honour for the University of Córdoba to receive these amazing books from LexisNexis and LexisNexis Rule of Law Foundation in our Law Faculty, that will be extremely helpful for our students and, specifically, for our researchers.’ <i>Professor Eduardo Jiménez Pineda PhD, Associate Professor, Law Faculty, University of Córdoba</i> </p>
<p>Attorney General’s Chambers, Uganda</p>	

Recipient	Feedback
	 <p data-bbox="1086 304 1382 517">Alexander Ssajjabi, Librarian, Ministry of Justice and Constitutional Affairs, Attorney General's Office</p>
<p data-bbox="204 1323 472 1429">Senate of the Plurinational State of Bolivia</p>	<p data-bbox="507 1323 639 1357"><i>[Awaited]</i></p>

APPENDIX 2

Directors' Report and Accounts for the year ended 31 December 2023

Company No: 04999536
Charity No: 1112628

THE INTERNATIONAL LAW BOOK FACILITY
DIRECTORS' REPORT AND ACCOUNTS
for the year ended 31 December 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
INTERNATIONAL LAW BOOK FACILITY**

Independent examiner's report to the trustees of the International Law Book Facility ('the Company')

I report to the Company's trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 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:

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.

Signed by:

.....
2CB222555FGA444.....

Viran Daya
Chartered Accountant (Zimbabwe) (ICAZ)
5 Braemore Court
Cockfosters Road
Barnet
EN4 0AE
Date: September 2024

THE INTERNATIONAL LAW BOOK FACILITY
Registered Office: C/o TMF Group, 13th Floor, One Angel Court, London EC2R 7HJ

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Accounts

1. The directors submit herewith their report together with the financial statements for the year ended 31 December 2023.

Objectives and activities

2. The Company was incorporated to facilitate the provision of legal literature to developing and other countries for educational and other charitable purposes; registered number 04999536. It has charitable status under registration number 1112628.

In 2023 the Company sent several shipments of books to recipients in Belize, Bolivia, DRC, Malawi, Maldives, Mauritius, Nigeria, Sierra Leone, Spain and Uganda. The recipients included law schools, universities, judiciaries, ministries of justice, Attorneys General offices, Parliaments and NGOs.

Directors, trustees and professional advisors

3. The directors of the Company at 31 December 2023 who, unless otherwise stated, have been directors for the whole of the year ended on that date were:

Ms Jane Colston
Sir James Dingemans
Mrs Sophia Dirir-Slaats
Mr Philip Hill
Dr Tawanda Hondora
Mr Paul Lowenstein KC
Ms Maryann McMahan
Sir Simon Picken (resigned on 1 September 2023)
Mr Mark Stephens CBE

4. The Company's bankers are as follows:

HSBC
City of London Branch
60 Queen Victoria Street
London EC4N 4TR

5. The Company's secretary is as follows:

TMF Corporate Administration Services Limited
13th Floor
One Angel Court
London EC2R 7HJ

Structure, Governance and management


6. The Company's governing document is its Memorandum and Articles of Association (dated 18 December 2003) and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Statement of directors' responsibilities

7. Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the directors were required to:
- * select suitable accounting policies and then apply them consistently;
 - * make judgements and estimates that are reasonable and prudent;
 - * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
 - * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have the general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

BY ORDER OF THE BOARD

Signed by:

.....6C22D075F3D740A.....

Paul Lowenstein KC, Director

Date: September 2024

THE INTERNATIONAL LAW BOOK FACILITY

Statement of financial activities

(Including income and expenditure account) - for the year ending 31 December 2023

	Note	2023	2023	2023	2022
		Unrestricted	Restricted		
Incoming resources					
Donations	3	£29,137	£10,000	£39,137	£29,982
Donations - equipment & facilities		£195		£195	£763
Total Incoming resources		£29,332	£10,000	£39,332	£30,745
Resources expended					
Shipping costs from specific donations			(£5,205)	(£5,205)	(£12,166)
Shipping costs from general funds		(£14,344)		(£14,344)	(£827)
Consultancy services		(£15,000)		(£15,000)	(£9,180)
Storage and retrieval costs		(£195)		(£195)	(£763)
Incidental costs		(£991)		(£991)	(£1,043)
Total Resources expended		(£30,530)	(£5,205)	(£35,735)	(£33,979)
Net incoming / (outgoing) resources		(£1,198)	£4,795	£3,597	(£3,234)
Total funds brought forwards		£34,209	£1,563	£35,772	£39,007
Total funds carried forward		£33,011	£6,358	£39,369	£35,773

THE INTERNATIONAL LAW BOOK FACILITY

Balance Sheet - as at 31 December 2023

	2023	2023	2023	2022
	Unrestricted	Restricted		
CURRENT ASSETS				
Cash at bank and hand	£36,485	£6,813	£43,298	£26,865
Gift Aid receivable	£276		£276	£158
Debtors				£12,500
	£36,761	£6,813	£43,574	£39,523
CURRENT LIABILITIES				
Creditors	(£3,750)	(£455)	(£4,205)	(£3,750)
	£33,011	£6,358	£39,369	£35,773
NET ASSETS				
FUNDS				
Capital			-	-
Income funds	£33,011	£6,358	£39,369	£35,773
TOTAL FUNDS	£33,011	£6,358	£39,369	£35,773

For the year ended 31 December 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- (a) 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 of the Companies Act 2006; and
- (b) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The Accounts were approved by the Board onSeptember 2024.

Signed by:

6C22D075F3D740A.....

Paul Lowenstein KC, Director

The following notes form part of these accounts

NOTES

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the Company's financial statements.

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006. The Company has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

The financial statements are prepared on a going concern basis.

Donations

These comprise amounts received during the year.

Donations - equipment

Equipment donated is included in the Statement of Financial Activities, Incoming resources section (with an equivalent amount in resources expended within "Incidental costs").

Donations – storage and retrieval facilities

Donations of storage and retrieval facilities are included in the Statement of Financial Activities, Incoming resources section (with an equivalent amount in resources expended within "Storage and retrieval costs").

Grants

In the case of performance related grants, income is recognised to the extent that the Company has provided the specified goods or services as entitled to under the grant.

Bank interest

Bank interest is recognised on the accounts when received.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Value added tax

As the majority of the Company's activities are classified as exempt or non-business activities for the purposes of value added tax, the Company is unable to reclaim the value added tax it incurs on its purchases. Expenditure in these financial statements is therefore shown as inclusive of value added tax.

Taxation

No provision has been made for corporate tax or deferred tax as the Company is a registered charity and is therefore exempt.

2 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 (and the previous year) other than the reimbursement of expenses incurred while undertaking Company business.

3 Donations

The following monetary donations were received during the year:

<u>Donor</u>	<u>Purpose</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total 2023</u>
LexisNexis	CEO consultancy services (non-binding preference)	£15,000	-	£15,000
Latham & Watkins	No preference given	-	£10,000	£10,000
Anglo American (via CAF)	Shipment costs	£5,080	-	£5,080
McDermott, Will & Emery	No preference given	£6,000	-	£6,000
Individuals	No preference given	£2,938		£2,938
		£29,018	£10,000	£39,018
Gift Aid		£119	£0	£119
Total with Gift Aid		£29,137	£10,000	£39,137

The Company engaged Katrina Crossley to provide CEO consultancy services, which was funded by donations from LexisNexis held within unrestricted funds. The Company engaged Jodie-Lee Boyle and Elaf Hamid to provide shipping consultancy services, which were funded by donations from FieldFisher (received in a prior financial year) held in restricted funds.

The Gift Aid receivable amounting to £119 is held within unrestricted funds.

Clifford Chance donated the use of its storage and retrieval facility held with Restore for ILBF books. The value of this year amounts to £195.