Charity Law Association Limited

Annual Report and Financial Statements

For the year ended 31 December 2021

Company Registration No. 12359698 (England and Wales)

Charity Law Association Limited

Company Information

Directors	P Bater	
	B J L Brice	
	J C Coleman	
	J E A Ebbage	
	N L Johnson	(Appointed 3 June 2021)
	E A Jones	
	S Kothari	
	G G R Mcewan	
	R Mouysset	
	S A Nunn	
	K L Parkinson	
	A B Petraske	
	C S S Priestley	
	C M Rigby	
	T Rutherford	
	S J Steeden	
	J A S Winfield	
Company number	12359698	
Registered office	6th Floor 9 Appold Street London EC2A 2AP	
Auditor	Sheen Stickland LLP 7 East Pallant Chichester PO19 1TR	

Charity Law Association Limited

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Charity Law Association Limited

Directors' Report

For the year ended 31 December 2021

The directors present their annual report and financial statements for the year ended 31 December 2021.

Principal activities
The principal activity of the company continued to be that of advancing the education of the public in charity law and matters relating thereto and to improve the administration of charities.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

P Bater
B J L Brice
J C Coleman
J E A Ebbage
N L Johnson (Appointed 3 June 2021)
E A Jones
S Kothari
G G R Mcewan
R Mouysset
S A Nunn
K L Parkinson
A B Petraske
C S S Priestley
C M Rigby
T Rutherford
S J Steeden
J A S Winfield

Auditor
In accordance with the company's articles, a resolution proposing that Sheen Stickland LLP be reappointed as auditor of the company will be put at a General Meeting.

Statement of disclosure to auditor
So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Small companies exemption
This report has been prepared in accordance with the provisions d Part 15 of the Companies Act 2006, applicable to companies entitled to the small companies exemption.

On behalf of the board

shivani kothari

S Kothari
Director

Date: 30 May 2022

Charity Law Association Limited

Directors' Responsibilities Statement

For the year ended 31 December 2021

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

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

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

Charity Law Association Limited

Independent Auditor's Report

To the Members of Charity Law Association Limited

Opinion

We have audited the financial statements of Charity Law Association Limited (the 'company') for the year ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity Law Association Limited's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our audit:
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report.

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

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

Responsibilities of directors
As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims; and
- Auditing the risk of management override of control including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to include in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

P E H Wright FCA DChA (Senior Statutory Auditor)
For and on behalf of Sheen Stickland
Chartered Accountants

7 East Pallant
Chichester
West Sussex
PO19 1TR

1 June 2022

Charity Law Association Limited

Income and Expenditure Account

For the year ended 31 December 2021

	2021 £	2020 £
Income	42,168	42,960
Cost of sales	(61,212)	(39,239)
Gross (deficit)/surplus	(19,044)	3,721
Interest receivable and similar income	17	71
(Deficit)/surplus before taxation	(19,027)	3,792
Tax on (deficit)/surplus	(3)	(13)
(Deficit)/surplus for the financial year	(19,030)	3,779

Charity Law Association Limited

Balance Sheet

As at 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	4	18,500		15,626	
Cash at bank and in hand		89,235		99,149	
		107,735		114,775	
Creditors: amounts falling due within one year	5	(12,003)		(13)	
Net current assets			95,732		114,762
Reserves					
Income and expenditure account			95,732		114,762
Members' funds			95,732		114,762

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

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

shivani kothari

.....

S Kothari

Director

Company Registration No. 12359698

30 May 2022

1 Accounting policies

Company information

Charity Law Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 6th Floor, 9 Appold Street, London, EC2A 2AP.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") including provisions of Section 1A"Small Entities" and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT Equipment	3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.6 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

1.8 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

2 Honorary Memberships

The Association has awarded 19 (2020: 19) Honorary memberships with a total value of £690 (2020: £755).

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2021 and 31 December 2021	1,560
Depreciation and impairment	
At 1 January 2021 and 31 December 2021	1,560
Carrying amount	
At 31 December 2021	-
At 31 December 2020	-

4 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	18,500	15,626

5 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,000	-
Corporation tax	3	13
	12,003	13

6 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

Charity Law Association Limited

Management Information

For the year ended 31 December 2021

Charity Law Association Limited

Detailed Trading and Income and Expenditure Account

For the year ended 31 December 2021

		2021		2020
	£	£	£	£
Income				
Membership fees		35,868		36,360
Conference income		6,300		6,560
Model document income		-		40
		42,168		42,960
Cost of sales				
Purchases and other direct costs				
Meeting costs	-		1,005	
Conference costs	2,520		3,600	
Secretarial costs	24,379		23,901	
Computer running costs	701		306	
Postage, courier and delivery charges	406		128	
Professional subscriptions	55		336	
Legal and professional fees	-		1,440	
Counsel fees	24,000		-	
Bank charges	288		388	
Website costs	8,851		7,503	
Sundry expenses	12		632	
Total purchases and other direct costs	61,212		39,239	
Total cost of sales		(61,212)		(39,239)
Gross (deficit)/surplus	45.16%	(19,044)	8.66%	3,721
Interest receivable and similar income				
Bank interest received	17		71	
		17		71
(Deficit)/surplus before taxation	45.12%	(19,027)	8.83%	3,792