

The UK Centre for Animal Law Limited
Company Limited by Guarantee
Financial Statements
31 December 2020

INDEPENDENT AUDITORS LLP

Chartered Accountants
Emstrey House North
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

The UK Centre for Animal Law Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2020

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 December 2020.

Reference and administrative details

Registered charity name	The UK Centre for Animal Law Limited	
Charity registration number	1113462	
Company registration number	5307802	
Principal office and registered office	Emstrey House North Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG	
The trustees	Mr A T Bates Mr J Chipperfield Mr S Cox Mrs P Sparks Ms J Williams Ms A Scott Ms E C Bowles Mr M J Radford Mrs N Harney Mrs B Koenig	
		(Retired 22 August 2021) (Retired 6 August 2020)
		(Appointed 1 October 2020) (Appointed 1 October 2020)
Independent examiner	Jonathon Dale BA(Hons) FCA Emstrey House North Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG	

Structure, governance and management

The UK Centre for Animal Law Limited is a company limited by guarantee, registered in England and Wales, company number 5307802 and a registered charity, charity number 1113462. The organisation was incorporated on 8 December 2004 and was registered as a charity on 28 March 2006.

The charity is governed by its trustees.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

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

Year ended 31 December 2020

Objectives and activities

The charity's objects are to promote humane behaviour towards animals, to prevent cruelty and suffering among animals, to advance the education of the public in the law relating to animals and to relieve the suffering and distress of animals by providing advice and information to the public.

The principal activities undertaken to achieve these objects were, as with previous years, the publication of the Journal of Animal Welfare Law, the holding of seminars on aspects of animal welfare law, the maintenance of a website and the provision of advice and information to the public and other voluntary groups.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities and consider that we have complied with our duty to have due regard to the guidance published by the Charity Commission.

Achievements and performance

The UK Centre for Animal Law (A-Law) advances education in, public knowledge about, and effective application of, the law relating to animal protection (which includes principally, in relation to England and Wales, the Animal Welfare Act 2006, but also other animal protection legislation). We respond to government consultations, publish briefing papers about the law and act as a hub for legal volunteers who are willing to provide pro bono legal help, working towards animal welfare protection laws that are strong, effective, enforceable and also enforced.

We also publish a range of animal law educational materials such as the Journal of Animal Law and we have launched a YouTube channel, 'Animal Law TV' which features a range of videos on aspects of animal law and ethics. The YouTube channel includes video content from our webinar series, enabling A-Law to reach a wider audience. We have also set up working groups in the areas of wildlife, animal experiments, farming and companion animals, which has increased capacity.

A-Law also continues to focus on student resources and provides opportunities for undergraduate and postgraduate students to learn about the law relating to animals and participate in competitions, such as mooting and essay writing.

Financial review

The charity made a surplus for the year ended 31 December 2020 amounting to £236. As at 31 December 2020 the net assets of the charity amounted to £53,491. The trustees consider the financial position and performance of the charitable company to be satisfactory.

Plans for future periods

The UK Centre for Animal Law Limited will continue to develop its animal legal advocacy, informing debates about animal protection laws and strengthening its capacity to work with lawyers wanting to provide pro bono help and support to the animal protection community. There are plans to launch an animal law podcast, re-structure and update the website and create a digital news platform about animal law. There is also significant focus on developing the student network and resources for students.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

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

Year ended 31 December 2020

Small company provisions

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

The trustees' annual report was approved on 27 October 2021 and signed on behalf of the board of trustees by:

Mrs P Sparks
Trustee

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The UK Centre for Animal Law Limited

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of The UK Centre for Animal Law Limited ('the charity') for the year ended 31 December 2020.

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.

Jonathon Dale BA(Hons) FCA
Independent Examiner

Independent Auditors LLP
Emstrey House North
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	13,716	11,545	25,261	25,237
Investment income	6	58	—	58	—
Total income		<u>13,774</u>	<u>11,545</u>	<u>25,319</u>	<u>25,237</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	3,614	—	3,614	3,277
Expenditure on charitable activities	8,9	6,282	15,186	21,469	15,781
Total expenditure		<u>9,896</u>	<u>15,186</u>	<u>25,083</u>	<u>19,058</u>
Net income and net movement in funds		<u>3,878</u>	<u>(3,641)</u>	<u>236</u>	<u>6,179</u>
Reconciliation of funds					
Total funds brought forward		49,613	3,641	53,254	47,075
Total funds carried forward		<u>53,491</u>	<u>—</u>	<u>53,491</u>	<u>53,254</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 7 to 13 form part of these financial statements.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
Current assets				
Debtors	13	5,699		11,577
Cash at bank and in hand		51,885		44,133
		<u>57,584</u>		<u>55,710</u>
Creditors: amounts falling due within one year	14	<u>4,093</u>		<u>2,456</u>
Net current assets			53,491	53,254
Total assets less current liabilities			<u>53,491</u>	<u>53,254</u>
Net assets			<u>53,491</u>	<u>53,254</u>
Funds of the charity				
Restricted funds			—	3,641
Unrestricted funds			53,491	49,613
Total charity funds	16		<u>53,491</u>	<u>53,254</u>

For the year ending 31 December 2020 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 27 October 2021, and are signed on behalf of the board by:

Mrs P Sparks
Trustee

The notes on pages 7 to 13 form part of these financial statements.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Emstrey House North, Shrewsbury Business Park, Shrewsbury, Shropshire, SY2 6LG.

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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management 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.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. 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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes a 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 intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, which the transaction is measured at the present value of the future receipts discounted at market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Limited by guarantee

The charity is a company limited by guarantee. In the event of winding up each member agrees to contribute an amount not exceeding £1 to the charity's assets.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Subscription income	8,756	—	8,756
Donations received	4,733	—	4,733
Seminar income	227	—	227
Grants			
Animal Charity Evaluators' Effective Animal Advocacy Fund	—	11,545	11,545
	<u>13,716</u>	<u>11,545</u>	<u>25,261</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Subscription income	8,437	—	8,437
Donations received	587	—	587
Seminar income	1,605	—	1,605
Grants			
Animal Charity Evaluators' Effective Animal Advocacy Fund	—	14,608	14,608
	<u>10,629</u>	<u>14,608</u>	<u>25,237</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other interest receivable	<u>58</u>	<u>58</u>	<u>—</u>	<u>—</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Seminar costs	<u>3,614</u>	<u>—</u>	<u>3,614</u>

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

7. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Seminar costs	<u>2,269</u>	<u>1,008</u>	<u>3,277</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support costs	<u>6,282</u>	<u>15,186</u>	<u>21,469</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Support costs	<u>5,822</u>	<u>9,959</u>	<u>15,781</u>

9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2020 £	Total fund 2019 £
Governance costs	<u>21,469</u>	<u>21,469</u>	<u>15,781</u>

10. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,560</u>	<u>1,320</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	17,550	9,788
Employer contributions to pension plans	<u>340</u>	<u>171</u>
	<u>17,890</u>	<u>9,959</u>

The average head count of employees during the year was 1 (2019: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Support staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Debtors

	2020	2019
	£	£
Prepayments and accrued income	336	413
Other debtors	5,363	11,164
	<u>5,699</u>	<u>11,577</u>

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	3,600	2,040
Social security and other taxes	493	349
Other creditors	—	67
	<u>4,093</u>	<u>2,456</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £339 (2019: £170).

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>49,613</u>	<u>13,774</u>	<u>(9,896)</u>	<u>53,491</u>

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	<u>47,075</u>	<u>10,629</u>	<u>(8,091)</u>	<u>49,613</u>

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Animal Charity Evaluators' Effective Animal Advocacy Fund	3,641	11,545	(15,186)	–

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Animal Charity Evaluators' Effective Animal Advocacy Fund	–	14,608	(10,967)	3,641

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	57,584	–	57,584
Creditors less than 1 year	(4,093)	–	(4,093)
Net assets	53,491	–	53,491

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current assets	52,069	3,641	55,710
Creditors less than 1 year	(2,456)	–	(2,456)
Net assets	49,613	3,641	53,254

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Management Information

Year ended 31 December 2020

The following pages do not form part of the financial statements.

The UK Centre for Animal Law Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Subscription income	8,756	8,437
Donations received	4,733	587
Seminar income	227	1,605
Animal Charity Evaluators' Effective Animal Advocacy Fund	11,545	14,608
	<u>25,261</u>	<u>25,237</u>
Investment income		
Other interest receivable	58	—
	<u>58</u>	<u>—</u>
Total income	<u>25,319</u>	<u>25,237</u>
Expenditure		
Costs of raising donations and legacies		
Seminar costs		
Seminar costs	3,614	3,277
	<u>3,614</u>	<u>3,277</u>
Expenditure on charitable activities		
Governance costs		
Wages & salaries	17,550	9,788
Pension costs	339	170
Travel	329	1,112
Accountancy fees	1,560	1,320
Bank charges	247	258
Web costs	317	211
Postage and stationery	153	366
Sundry expenses	471	787
Journal printing	503	1,769
	<u>21,469</u>	<u>15,781</u>
Total expenditure	<u>25,083</u>	<u>19,058</u>
Net income	<u>236</u>	<u>6,179</u>