

# CENTRE FOR ANIMALS AND SOCIAL JUSTICE

England & Wales · Charity number 1144250

## Details

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Other names	IASJ
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07681014</a>
Registered	2011-10-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Springfield Rookery Hill Ashted KT21 1HY
Phone	+351 915696562
Email	<a href="mailto:office@casj.org.uk">office@casj.org.uk</a>
Website	<a href="http://www.casj.org.uk">www.casj.org.uk</a>

## Activities

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**Objects:** THE PROMOTION OF HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR BUT NOT EXCLUSIVELY BY UNDERTAKING RESEARCH INTO ALL ASPECTS OF ANIMAL WELFARE AND PUBLISHING THE USEFUL RESULTS OF THAT RESEARCH, AND BY EDUCATING THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS

**Activities:** ANIMAL PROTECTION POLICY RESEARCH AND ADVOCACY

## Classification

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- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Australia
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£161,895	£108,239	-	-
2024-06-30	£13,693	£32,962	-	-
2023-06-30	£17,476	£27,796	-	-
2022-06-30	£133,517	£22,032	-	-
2021-06-30	£50,225	£50,614	-	-

## Trustees

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Name	Role	Appointed
<b>Angela Roberts</b>	Chair	2016-12-01
JEREMY STEVEN CHIPPERFIELD		2011-07-11
Professor Robert William Garner		2020-10-27

**CENTRE FOR ANIMALS AND SOCIAL JUSTICE**

England & Wales - Charity number 1144250

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# Accounts

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**Registered Charity Number: 1144250**  
**Company Number: 07681014**

**Centre for Animals and Social Justice**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 30 June 2025**

## Centre for Animals and Social Justice

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## Centre for Animals and Social Justice

### Trustees' annual report For the year ended 30 June 2025

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 30 June 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

#### Objectives

The objectives of the charity are the promotion of humane behaviour towards animals, in particular but not exclusively by undertaking research into all aspects of animal welfare and publishing the useful results of that research, and by educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The trustees are also mindful of the Charity Commission guidance on political activity and campaigning.

#### Activities and Achievements

Here are our principal activities undertaken this year to promote animal welfare protection through research and advocacy:

##### *Animal Protection Commission project*

In November 2024 we collaborated with The Schweitzer Institute (SI) to host a conference at the University of Cambridge that predominantly focussed upon the proposal for a Governmental Animal Protection Commission (APC), which is the CASJ's priority research and advocacy project. The conference, 66.6% funded by the CASJ, brought together leading NGOs (e.g. the RSPCA and Humane Society) and academics concerned with animal welfare protection and associated public policy and ethical questions. The feedback was overwhelmingly positive and the lectures are published online. An open access journal containing the papers presented at the conference has also been published. The conference has played a significant role in advancing knowledge about how to enhance animal welfare protection and has been a key moment in the process of bringing together a coalition of groups and individuals committed to achieving historic improvements in animal welfare through structural governance reform.

The CASJ and SI have built upon this collaborative work to embark on a joint project to:

- a) research and develop a detailed position paper to explore the need for an APC-type body
- b) nurture a coalition of NGOs, academics, cross-party politicians and other policy actors supportive of the APC concept

starting 1 June 2025 for one year, with £16,600 funding provided by the CASJ.

Part of this work involved a second APC-focussed conference in Cambridge in November 2025 and a Parliamentary Seminar at Westminster hosted by Adrian Ramsay MP to be held in April 2026.

## Centre for Animals and Social Justice

### Trustees' annual report - continued For the year ended 30 June 2025

#### *'The Constitutional Animal in the UK: Principles, Procedures and Participation'*

Throughout the year, the CASJ was in detailed discussions with Jane Holder, Professor of Environmental Law, and her institution, University College London (UCL), regarding this research project. This research project is designed to help further develop the constitutional foundations of animal welfare protection, focussing on principles and procedures to help shape decision-making as part of a system of effective and enforceable animal protections. The main concern is with how animal welfare protection might become an all-present and influential aspect of policymaking, legislation and the legal order by entrenching animals' welfare interests in the UK constitution via the development and application of legal principles.

A key aim of the project is to stimulate legal reform for the benefit of animal welfare, via policy making, legal decision-making, and legal education. Thus, in addition to various research publications, both Professor Holder and UCL envisage a number of activities to maximise the impact and wider dissemination of insights arising from the project that will make a major contribution to the advancement of humane treatment of animals. These are expected to include articles in national media outlets as well as engagement exercises with expert advisory committees to the Government such as the Animal Sentience Committee and officials at the Department for the Environment Food and Rural Affairs (DEFRA). Also, a major CASJ/UCL international conference on constitutional reform and animal justice, based on this project's findings, is planned following the project's conclusion.

The first academic research article from this project, which focusses on the operation of the new Animal Sentience Committee, is expected to be published in early 2026.

The project commenced in September 2025 after we signed a contract with UCL to provide funding of £39,566 to double the time Professor Holder would devote to the project until the end of 2026.

Related to this project, the CASJ's Dr Dan Lyons was invited by Professor Holder to give a lecture in January 2025 about the CASJ's research insights to the students in her 'Animal Justice' module at UCL.

#### *'Mapping Emerging Practices of Nonhuman Representation and Participation'*

The CASJ earmarked £15,000 of funding towards this project in October 2024, which will curate a thematic collection in Participedia entitled "Including Nonhuman Animals and Nature in Democracy". Participedia is a database of democratic innovations, particularly more 'deliberative' or 'participatory' democratic exercises, which is maintained through an international network of academics and civil society groups. Such exercises would include citizens' juries gathered to deliberate on proposed laws or policies affecting nonhumans animals, as a more democratic and humane alternative to traditional forms of policy-making that are normally dominated by animal harm groups and their allies in government to the relative exclusion of animal protection advocates. The CASJ understands such improvements in democratic processes are necessary to enable fairer representation of animals' interests and thus achieve our objective of better animal welfare.

The overarching objective of the project is to create a public record of emerging methods and cases in the rapidly developing area of nonhuman representation that provides data to inform future research and practice. The project will also include an on-line launch event and presentation at an international political science conference. A key aim of the project is to provide a knowledge base and essential capacity for further research in the field of non-human representation in animal welfare policy-making. The project team includes leading experts from the University of Westminster (Professor Graham Smith) and the University of Canberra (Dr Lucy Parry), with the University of Westminster's Centre for the Study of Democracy also contributing financially to the project.

## Centre for Animals and Social Justice

### Trustees' annual report - continued For the year ended 30 June 2025

As is often the case, the discussions, the finalising of the contract, and the recruitment of a research assistant based at the University of Westminster has been a lengthy process. However, the project commenced in December 2025 with the CASJ providing an initial instalment of funding of £6,000 at that time.

#### *International comparative chicken welfare policy study*

This year we have been collaborating with Dr Sue Pyke from the University of Melbourne, who has worked with us on this CASJ/RSPCA Australia funded research project to compare the 'welfare' policies regarding chickens bred for meat in four countries.

Dr Pyke has written a paper, with our support and advice, that utilises the terminology for chickens used by animal advocates and industry representatives - as collected and analysed during this research project - in order to examine the discourses around the chickens and the consumption of chickens as meat. She then goes on to study how those discourses affect chicken-eating as a social/cultural practice. In turn, that advances understanding about the relationship between how society talks about these chickens, who number several billion individuals globally each year, and their standards of welfare.

Thus, this knowledge is a crucial step in alleviating what is the most severe animal cruelty problem in the world. The paper, entitled 'Chook Talk and the Controlled Jungle Fowl' has been accepted by Animal Studies Journal and was published in January 2026.

#### *Dissemination at Manchester Centre for Political Theory conference*

In September 2024, CASJ Trustee Professor Rob Garner (Emeritus Professor Politics, University of Leicester) spoke at the prestigious Manchester Centre for Political Theory (MANCEPT) conference about the late Dr Siobhan O'Sullivan's pioneering work in the study of animal protection politics which has a strong affinity with the CASJ's research agenda. His lecture, which was part of the 'Animals, Equality, and Democracy: Themes in Memory of Siobhan O'Sullivan' workshop, focussed in particular on the 'political turn in animal ethics'.

The phrase refers to an evolution in thought and advocacy for the sake of nonhuman animals: where moral theorising about animal welfare and rights is being increasingly augmented by work in political theory and public policy that is concerned with how those ethical theories could be converted into long-term, real-world positive change for other sentient beings.

Professor Garner's participation, funded by the CASJ, involved the dissemination of CASJ research to relevant academic experts at the conference workshop as well as the public through publication of his paper on our website.

### **Future Plans**

Our main plans for the future include:

- Funding research for projects in the field of animal protection politics. In addition to inviting research grant applications, we intend to identify research questions we would like to explore and then approach academics to invite them to apply for funding. Particular areas of interest for us include incorporating animal interests into economic models, and discourses around the phrases/narratives 'animal welfare' and 'animal rights'.

## **Centre for Animals and Social Justice**

### **Trustees' annual report - continued For the year ended 30 June 2025**

- Participating in the 'Mapping nonhuman representation and participation' project to maximise its impact and examine potential follow-up research projects.
- Continue to work to establish the 'Bringing Animal Politics out of the Academy' project, involving a new 'Animal Politics' subject bibliography, with the aim of communicating animal protection politics research findings to a wider audience to increase research interest and achieve social impact.
- Working with Professor Jane Holder to support and enhance her 'Constitutional Animal' project, through facilitating her access to expert interviewees and feeding in our insights into her project, particularly complementary political science analysis as an adjunct to her law focus.
- Analysing and publishing reports on the information disclosed through our Freedom of Information request to Defra regarding animal welfare policy.
- Analysing the work of the new UK Animal Sentience Committee
- Developing our collaboration with The Schweitzer Institute at Cambridge to develop the concept of a Government Animal Protection Commission. This will include a consultative Parliamentary Seminar to elicit feedback on a draft proposal, and a third Cambridge conference in November 2026.

### **Reserves Policy**

Taking into account proposed budgeted activities and regular fixed costs, our reserves policy is to have a minimum of £235,000 in reserve.

After taking into account our grant commitments at the year end , we held £553,576 as free reserves. The unpredictable nature of the legacy income which is our main source of income means that it is likely that there will always be an excess of reserves held.

The policy was reviewed in May 2025. The policy will be reviewed, at a minimum, on an annual basis.

### **Investment policy**

The CASJ seeks to produce the best financial return within an acceptable level of risk.

We aim for long term reserves to grow at least in excess of the rate of inflation, while generating an income to support future activities. We may consider investing a proportion of long-term reserves in property or equities to achieve this.

Short term reserves should be invested to at least preserve capital value with a minimal level of risk, for example in interest-bearing savings accounts, as they are required to be available to fund research grants and other planned activities over a two year period.

## Centre for Animals and Social Justice

### Trustees' annual report - continued For the year ended 30 June 2025

#### Structure, governance and management

Centre for Animals and Social Justice was incorporated on 23 June 2011 and registered as a charity on 12 October 2011 and is governed by its Memorandum and Articles of Association which were last updated on 17 March 2016. Its legal status is that of a company limited by guarantee (Company No. 07681014) and a registered charity (Charity No. 1144250). It has no share capital and the liability of each member in the event of winding up is limited to £1.

Overall management of the Charity is the responsibility of the Trustee Directors who are elected and co-opted under the terms of the Memorandum and Articles of Association. Day to day project activity is carried out by the CEO.

#### Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

#### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above on 12 March 2026. Signed on behalf of the trustees by:



Angela Roberts  
Trustee

## **Independent Examiner’s report to the trustees of Centre for Animals and Social Justice (“the Company”)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

### **Responsibilities and basis of report**

As the charity’s 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 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 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.

*S Lightfoot*

Sarah Lightfoot, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

16 March 2026

Centre for Animals and Social Justice

Statement of financial activities (incorporating the income and expenditure account)  
For the year ended 30 June 2025

		<b>Unrestricted Total 2025 £</b>	Unrestricted Total 2024 £
	<b>Notes</b>		
<b>Income from:</b>			
Donations and legacies	<b>2</b>	148,797	6,447
Investments - bank interest		13,098	7,246
<b>Total income</b>		<b><u>161,895</u></b>	<b><u>13,693</u></b>
<b>Expenditure on:</b>			
Charitable activities	<b>3</b>	108,239	32,962
<b>Total expenditure</b>		<b><u>108,239</u></b>	<b><u>32,962</u></b>
<b>Net movement in funds</b>		<b>53,656</b>	<b>(19,269)</b>
Total funds brought forward		499,920	519,189
<b>Total funds carried forward</b>		<b><u>553,576</u></b>	<b><u>499,920</u></b>

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

Centre for Animals and Social Justice

Balance sheet  
As at 30 June 2025

	Notes	2025 £	2024 £
<b>Current assets</b>			
Debtors	8	3,340	2,366
Cash at bank and in hand		616,316	498,061
<b>Total current assets</b>		<b>619,656</b>	<b>500,427</b>
Creditors: amounts falling due within one year	9	(66,080)	(507)
<b>Net current assets</b>		<b>553,576</b>	<b>499,920</b>
<b>Total assets less current liabilities</b>		<b>553,576</b>	<b>499,920</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<b>553,576</b>	<b>499,920</b>
<b>Funds of the Charity</b>			
Unrestricted funds		553,576	499,920
<b>Total funds</b>	12	<b>553,576</b>	<b>499,920</b>

For the year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the board on 12 March 2026.

Signed on their behalf by:



Angela Roberts  
Trustee

**Notes to the Accounts**

**For the year ended 30 June 2025**

**1 Accounting Policies**

**(a) Basis of preparation**

Centre for Animals and Social Justice is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

**(b) Income**

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be reliably measured and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 11).

**(c) Expenditure and liabilities**

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Notes to the Accounts - continued**  
**For the year ended 30 June 2025**

**1 Accounting Policies - continued**

**(d) Tangible fixed assets**

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

**(e) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**(f) Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

**(g) Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**(h) Fund accounting**

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

**(i) Pensions**

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**(j) Operating lease rentals**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(k) Taxation**

As a charity Centre for Animals and Social Justice is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**Notes to the Accounts - continued**  
**For the year ended 30 June 2025**

**1 Accounting Policies - continued**

**(l) Contingent liability**

A contingent liability is identified and disclosed for those grants resulting from:

- A possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control; or
- A present obligation following a grant offer where settlement is either not considered probable; or
- The amount has not been communicated in the project offer and that amount cannot be estimated reliably.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>Unrestricted 2025</b>	Unrestricted 2024
	£	£
Donations and gift aid	131,082	6,447
Legacies	17,715	-
	<b>148,797</b>	<b>6,447</b>

**3 Expenditure on charitable activities**

		<b>Unrestricted 2025</b>	Unrestricted 2024
	<b>Note</b>	£	£
Staff Costs - salaries	<b>4</b>	28,520	25,583
Staff and trustee travel and meeting expenses	<b>6</b>	953	-
Advocacy costs		-	572
Conference costs		2,572	-
Research grants	<b>7</b>	71,166	-
Dissemination		1,496	-
Other research costs		84	-
Computer expenses		1,241	847
Website costs		438	4,964
Fundraising expenses		360	115
Legal and professional fees (including payroll fees)		287	286
Independent examination fee (previous year accountancy fee)	<b>5</b>	984	480
Bank charges		138	115
		<b>108,239</b>	<b>32,962</b>

Notes to the Accounts - continued  
For the year ended 30 June 2025

**4 Staff Costs**

	<b>2025</b>	2024
	£	£
Salaries	28,520	25,583
Employer's National Insurance	2,889	2,275
Employer's allowance	(2,889)	(2,275)
	<u><b>28,520</b></u>	<u><b>25,583</b></u>

No employee received emoluments of more than £60,000. The average number of employees during the period was 1 (2024: 1).

**5 Fees to independent examiner's organisation**

	<b>2025</b>	2024
	£	£
Fee for independent examination	984	-
Fee for accountancy	-	480
	<u><b>-</b></u>	<u><b>480</b></u>

No other fees were paid to the Independent examiner's organisation

**6 Trustees and key management remuneration, benefits and expenses**

Trustees received no remuneration, benefits or expenses in the year except expenses paid in connection with their duties as trustees (2024: £nil.). One trustee was reimbursed £334 for travel and conference attendance (2024: £nil.)

Key management, which comprises the trustees and the CEO received remuneration benefits totalling £28,520 (2024: £25,583). Travel costs of £619 were incurred in relation to conference attendance.

The CEO is the partner of a trustee. To avoid conflicts of interest any proposed salary increases must be expressly approved by the independent trustees.

**7 Research grants**

	<b>2025</b>	2024
	£	£
To fund research:		
The Schweitzer Institute for Environmental Ethics	16,600	-
University of Westminster	15,000	-
University College London	39,566	-
	<u><b>71,166</b></u>	<u><b>-</b></u>

**8 Debtors**

	<b>2025</b>	2024
	£	£
Legacies receivable	-	-
Other debtors	3,340	2,366
	<u><b>3,340</b></u>	<u><b>2,366</b></u>

Notes to the Accounts - continued  
For the year ended 30 June 2025

**9 Creditors: amounts falling due within one year**

	Note	2025 £	2024 £
Trade creditors		180	27
Accruals		984	480
Research grant commitments	10	64,916	-
		<u>66,080</u>	<u>507</u>

**10 Research grant commitments**

	Note	2025 £	2024 £
Grant commitments recognised at the start of the year		-	-
New grant commitments charged to the SoFA in year	7	71,166	-
Grants paid during the year		(6,250)	-
Amount of grant commitments recognised as at 30 June 2025		<u>64,916</u>	<u>-</u>

**10 Related party transactions**

Uncaged Limited donated £25,350 for unrestricted purposes in the year (2024: £868), and Uncaged Campaigns Limited donated £2,500 for unrestricted purposes in the year (2024: £2,851). Dan Lyons, key management, and Angela Roberts, a trustee, are the directors of these companies, and share control. The majority of the funding of these companies comes from donations and legacies from individuals, to support the same charitable purposes as this charity.

There have been no other related party transactions during the year that are not included above or in note 6.

**11 Contingent assets**

The charity was notified of 3 legacies during the year, but had not received any funds at the year end. In accordance with the accounting policy, no income has been recognised.

The measurable legacies due at the time of the signing of the accounts were valued at £15,160.

**CENTRE FOR ANIMALS AND SOCIAL JUSTICE**

England & Wales - Charity number 1144250

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# Accounts

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**Registered Charity Number: 1144250**  
**Company Number: 07681014**

**Centre for Animals and Social Justice**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 30 June 2022**

## Centre for Animals and Social Justice

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## **Centre for Animals and Social Justice**

### **Trustees' annual report For the year ended 30 June 2022**

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 30 June 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

#### **Objectives**

The objectives of the charity are the promotion of humane behaviour towards animals, in particular but not exclusively by undertaking research into all aspects of animal welfare and publishing the useful results of that research, and by educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **Achievements and performance**

The following activities summarise our main work towards meeting this objective during this year:

Our primary activity has been our "Understanding Global Animal Welfare Policy" Research Project, involving a comparison of meat chicken policy in four countries: Australia, NZ, UK and Netherlands, which we are co-funding with RSPCA Australia through a grant to the University of New South Wales in Sydney, Australia. The project runs from spring 2021 to spring 2023. During this period, the project reviewed relevant literature and conducted expert interviews in Australia, the UK and New Zealand, with Netherlands interviews to come. Preliminary findings were presented at the Australasian Animal Studies Association Conference (December 2021) and the International Research Society for Public Management Conference (April 2022). As of 30 June 2022, two journal papers were in the process of being drafted.

In April 2022 we began to develop a project to establish a dedicated subject bibliography to facilitate access to animal protection politics data, to assist businesses, policy-makers, researchers and animal protection charities in their work in this field. We aim to partner with a university and are collaborating with Dr Josh Milburn and his colleagues at Loughborough University on an application for a co-funded project provisionally entitled 'Bringing Animal Politics out of the Academy'. We have consulted with leading animal protection groups ranging from the RSPCA to the Conservative Animal Welfare Foundation who have offered support for the project and indicated its potential benefits for their work.

We have continued our Freedom of Information appeal process to the Information Commissioner's Office regarding Defra's refusal to publish most of the minutes of two significant Animal Welfare Committee meetings which discussed important aspects of the gov't's approach to animal welfare. This process has been delayed due to the backlog of cases at the ICO due to Covid-19. Defra has now agreed to publish most of the requested information in September 2022 and we are currently appealing for the disclosure of the remaining significant data.

## **Centre for Animals and Social Justice**

### **Trustees' annual report For the year ended 30 June 2022**

We have continued to develop our call for research grant applications to allow us to fund research in the field of animal protection politics, with the call published on January 2023.

In addition to inviting applications for research projects devised by applicants, we aim to identify topical animal protection research questions ourselves and seek researchers to carry out those projects.

#### **Future Plans**

Our most significant plans for the future include:

- Funding research for projects in the field of animal protection politics (launched January 2023).
- Working to establish the 'Bringing Animal Politics out of the Academy' project in conjunction with the University of Loughborough, involving a new subject bibliography and associated activities, with the aim of communicating animal protection politics research findings to a wider audience to achieve social impact.
- Continuing to support and guide our "Understanding Global Animal Welfare Policy" Research Project on comparative international meat chicken welfare governance, including further papers, conference presentations and a 'lay' report accessible to the public, NGOs and policy-makers. We will also be considering potential further research paths to emerge from this initial project which we may decide to support.
- Analysing and publishing report on the information disclosed through our Freedom of Information request to Defra regarding animal welfare policy.

#### **Reserves Policy**

Our reserves policy is to have a minimum of one year's fixed costs in reserve, currently approximately £26,000. As at 30 June 2022, free reserves were £529,536. The unpredictable nature of the legacy income means that it is likely that there will always be an excess of reserves held.

The policy was reviewed in April 2022 and it was agreed to plan for the funding of research projects using some of the excess reserves. The policy will be reviewed when such funding commitments are made so that the projects can take place in the worst-case funding scenario.

#### **Investments policy**

The trustees are currently developing an investment policy in order to maximise the return from our reserves and provide a new income stream.

#### **Structure, governance and management**

Centre for Animals and Social Justice was incorporated on 23 June 2011 and registered as a charity on 12 October 2011 and is governed by its Memorandum and Articles of Association which were last updated on 17 March 2016. Its legal status is that of a company limited by guarantee (Company No. 07681014) and a registered charity (Charity No. 1144250). It has no share capital and the liability of each member in the event of winding up is limited to £1.

Overall management of the Charity is the responsibility of the Trustee Directors who are elected and co-opted under the terms of the Memorandum and Articles of Association. Day to day project activity is carried out by the CEO.

**Centre for Animals and Social Justice**

**Trustees' annual report - continued  
For the year ended 30 June 2022**

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above on 7 March 2023 and signed on behalf of the trustees by:



Name: \_\_\_\_\_  
Trustee

Angela Roberts

## **Independent Examiner’s report to the trustees of Centre for Animals and Social Justice (“the Company”)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

### **Responsibilities and basis of report**

As the charity’s 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 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 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: *S Lightfoot*  
Sarah Lightfoot, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

Date: 9 March 2023

Centre for Animals and Social Justice

Statement of financial activities (incorporating the income and expenditure account)  
For the year ended 30 June 2022

		<b>Unrestricted Total 2022 £</b>	Unrestricted Total 2021 £
	<b>Notes</b>		
<b>Income from:</b>			
Donations and legacies	<b>2</b>	133,443	50,140
Investments		74	85
<b>Total income</b>		<u><b>133,517</b></u>	<u><b>50,225</b></u>
<b>Expenditure on:</b>			
Charitable activities	<b>3</b>	22,032	50,614
<b>Total expenditure</b>		<u><b>22,032</b></u>	<u><b>50,614</b></u>
<b>Net movement in funds</b>		<b>111,485</b>	<b>(389)</b>
Total funds brought forward		418,024	418,413
<b>Total funds carried forward</b>		<u><u><b>529,509</b></u></u>	<u><u><b>418,024</b></u></u>

Centre for Animals and Social Justice

Balance sheet  
As at 30 June 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	8	160	23,415
Cash at bank and in hand		530,282	395,218
<b>Total current assets</b>		<b>530,442</b>	<b>418,633</b>
Creditors: amounts falling due within one year	9	(933)	(609)
<b>Net current assets</b>		<b>529,509</b>	<b>418,024</b>
<b>Total assets less current liabilities</b>		<b>529,509</b>	<b>418,024</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<b>529,509</b>	<b>418,024</b>
<b>Funds of the Charity</b>			
Unrestricted funds		529,509	418,024
<b>Total funds</b>	12	<b>529,509</b>	<b>418,024</b>

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies'

Approved by the board on 7 March 2023 and signed on their behalf by:

Name:  Angela Roberts  
Trustee

**Notes to the Accounts**  
**For the year ended 30 June 2022**

**1 Accounting Policies**

**(a) Basis of preparation**

Centre for Animals and Social Justice is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

**(b) Income**

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Legacies are treated as income when they are received, or on a receivable basis for all individual legacies which have been notified prior to the accounting reference date and become capable of financial measurement prior to the sign off of the accounts.

**(c) Expenditure and liabilities**

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Notes to the Accounts - continued**  
**For the year ended 30 June 2022**

**1 Accounting Policies - continued**

**(d) Tangible fixed assets**

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

**(e) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**(f) Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

**(g) Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**(h) Fund accounting**

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

**(i) Pensions**

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**(j) Operating lease rentals**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Centre for Animals and Social Justice

Notes to the Accounts - continued  
For the year ended 30 June 2022

2 Income from donations and legacies

	<b>Unrestricted 2022</b>	Unrestricted 2021
	£	£
Donations	37,335	25,093
Gift aid	391	466
Legacies	95,717	24,581
	<b><u>133,443</u></b>	<b><u>50,140</u></b>

3 Expenditure on charitable activities

	<b>Unrestricted 2022</b>	Unrestricted 2021
	£	£
	<b>Note</b>	
Staff Costs - salaries	<b>4</b>	20,006
Research project grants	<b>5</b>	-
Research materials		-
Computer expenses		433
Website costs		162
Fundraising expenses		115
Legal and professional fees (including payroll fees)		711
Independent examination fee	<b>6</b>	594
Bank charges		11
		<b><u>22,032</u></b>
		<b><u>50,614</u></b>

4 Staff Costs

	<b>2022</b>	2021
	£	£
Salaries	20,006	20,000
Employer's National Insurance	1,564	1,545
Employer's allowance	(1,564)	(1,545)
	<b><u>20,006</u></b>	<b><u>20,000</u></b>

No employee received emoluments of more than £60,000. The average number of employees during the period was 1 (2021: 1).

5 Research project grants

	<b>2022</b>	2021
	£	£
UNSW Sydney - Understanding Global Animal Welfare Policy	-	28,837
	<b><u>-</u></b>	<b><u>28,837</u></b>

Notes to the Accounts - continued  
For the year ended 30 June 2022

**6 Fees to independent examiner's organisation**

**2022**  
**£**

Fee for independent examination	<u>594</u>
Other fees paid to Independent examiner's organisation for tax advisory services	<u>150</u>

**7 Trustees and key management remuneration, benefits and expenses**

Trustees received no remuneration, benefits or expenses in the year except expenses paid in connection with their duties as volunteers (2021: £nil).

Key management, which comprises the trustees and the CEO received remuneration benefits totalling £20,006 (2021: £20,000).

The CEO is the partner of a trustee. To avoid conflicts of interest any proposed salary increases must be expressly approved by the independent trustees.

**8 Debtors**

	<b>2022</b>	2021
	<b>£</b>	£
Legacies receivable	-	23,251
Other debtors	160	164
	<u><b>160</b></u>	<u><b>23,415</b></u>

**9 Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	189	189
Accruals	744	420
	<u><b>933</b></u>	<u><b>609</b></u>

**10 Related party transactions**

Uncaged Limited donated £941 for unrestricted purposes in the year (2021: £4,000), and Uncaged Campaigns Limited donated £20,834 for unrestricted purposes in the year (2021: £5,000). Dan Lyons, key management, and Angela Roberts, a trustee, are the directors of these companies, and share control. The majority of the funding of these companies comes from donations and legacies from individuals, to support the same charitable purposes as this charity.

There have been no other related party transactions during the year that are not included above or in note 7.

**CENTRE FOR ANIMALS AND SOCIAL JUSTICE**

England & Wales - Charity number 1144250

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# Accounts

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**Registered Charity Number: 1144250**  
**Company Number: 07681014**

**Centre for Animals and Social Justice**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 30 June 2021**

## Centre for Animals and Social Justice

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**Centre for Animals and Social Justice**

**Legal and administrative information  
For the year ended 30 June 2021**

**Trustees**

Jeremy Chipperfield

Angela Roberts

Professor Rob Garner                      appointed 27 October 2020

**Key management**

Dr Dan Lyons

CEO and Head of Research

**Charity number**

1144250

**Company number**

07681014

**Registered Office**

Springfield

Rookery Hill

Ashtead

Surrey

KT21 1HY

**Independent Examiner**

Sarah Lightfoot, FCA DChA

Employee of:

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

## Centre for Animals and Social Justice

### Trustees' annual report For the year ended 30 June 2021

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 30 June 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

### Objectives

The objectives of the charity are the promotion of humane behaviour towards animals, in particular but not exclusively by undertaking research into all aspects of animal welfare and publishing the useful results of that research, and by educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### Achievements and performance

The following activities summarise our main work towards meeting this objective during this year:

- Planned, co-funded and launched international research project based at the University of New South Wales comparing governance of meat chicken welfare in four countries: UK, Australia, New Zealand and the Netherlands.
- We continue to contribute to an animal welfare ethics and policy module in a Masters programme at the University of Edinburgh.
- We have contributed material to a creative non-fiction project aiming to illuminate animal protection issues
- We have made a CASJ-funded research paper on the fox-hunting debate available to public on our website
- We have supported a report calling for improved protection for aquatic animals
- We have submitted a Freedom of Information request to Defra concerning discussions at Animal Welfare Committee meetings on the key issues of the priority animal welfare issues, how the government intends to recognise animal sentience in policy-making, and comparison of UK animal welfare standards with other countries. Following non-disclosure by Defra, we submitted a request for internal review of initial decision. The Defra Internal Review upheld the original decision in June 2021, therefore we have submitted a complaint to the Information Commissioner's Office.
- We have written a paper proposing that the UK Government establish a Department for Animals in order to be able to represent animal welfare interests effectively.
- We provided advice to leasehold residents about holding deliberative democracy exercises to help reach a decision on keeping pets in the building.
- We continue to provide a lecture and materials for the animal ethics and policy component of a training course at Trinity College, Dublin, Ireland.
- Covid-19 has not had a significant impact on our activities.

## Centre for Animals and Social Justice

### Trustees' annual report For the year ended 30 June 2021

#### Future Plans

Our significant plans for the future include:

- Asking for applications from researchers to conduct both short-term and long term projects that aim to inform public debate, policy-making and contribute to the body of academic knowledge regarding animal protection.
- Develop a bibliographical resource listing material published on animal issues
- Provide individual grants to support PhD students in the field of animal protection
- Organise a deliberative democracy exercise (e.g. a 'Citizen's Assembly') exploring society's political obligations to non-human animals
- Continue to fund and support our research project on comparative international meat chicken welfare governance and explore paths for further research

#### Reserves Policy

Our reserves policy is to have a minimum of one year's fixed costs in reserve, currently approximately £26,000. At the end of this period, we held approximately £418,000 in reserves due to further legacy income. The unpredictable nature of the legacy income means that it is likely that there will always be an excess of reserves held.

The policy was reviewed during 2021 and it was agreed to plan for possible funding of 3-4 years' research projects using some of the excess reserves to allow these commitments and activities to take place in the worst-case funding scenario. At the year end no funding commitments have been made.

#### Structure, governance and management

Centre for Animals and Social Justice was incorporated on 23 June 2011 and registered as a charity on 12 October 2011 and is governed by its Memorandum and Articles of Association which were last updated on 17 March 2016. Its legal status is that of a company limited by guarantee (Company No. 07681014) and a registered charity (Charity No. 1144250). It has no share capital and the liability of each member in the event of winding up is limited to £1.

Overall management of the Charity is the responsibility of the Trustee Directors who are elected and co-opted under the terms of the Memorandum and Articles of Association. Day to day project activity is carried out by the CEO.

**Centre for Animals and Social Justice**

**Trustees' annual report - continued  
For the year ended 30 June 2021**

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above on 13/3/22 and signed on behalf of the trustees by:

Name:  ANGELA ROBERTS  
Trustee

## Independent Examiner's report to the trustees of Centre for Animals and Social Justice ("the Company)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

### Responsibilities and basis of report

As the charity's 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 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 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: 

Sarah Lightfoot, FCA, DChA  
Employee of:  
VAS Community Accountancy  
The Circle  
33, Rockingham Lane  
Sheffield  
S1 4FW

Date: 22 March 2022

Centre for Animals and Social Justice

**Statement of financial activities  
(incorporating the income and expenditure account)  
For the year ended 30 June 2021**

	<b>Unrestricted Total 2021</b>	Unrestricted Total 2020
<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>		
Donations and legacies	2 50,140	178,739
Investments	85	241
<b>Total income</b>	<b><u>50,225</u></b>	<b><u>178,980</u></b>
<b>Expenditure on:</b>		
Charitable activities	3 50,614	23,440
<b>Total expenditure</b>	<b><u>50,614</u></b>	<b><u>23,440</u></b>
<b>Net movement in funds</b>	<b>(389)</b>	<b>155,540</b>
Total funds brought forward	418,413	262,873
<b>Total funds carried forward</b>	<b><u><u>418,024</u></u></b>	<b><u><u>418,413</u></u></b>

**Centre for Animals and Social Justice**

**Balance sheet  
As at 30 June 2021**

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	8	23,415	174
Cash at bank and in hand		395,218	419,208
<b>Total current assets</b>		<b>418,633</b>	<b>419,382</b>
Creditors: amounts falling due within one year	9	(609)	(969)
<b>Net current assets</b>		<b>418,024</b>	<b>418,413</b>
<b>Total assets less current liabilities</b>		<b>418,024</b>	<b>418,413</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<b>418,024</b>	<b>418,413</b>
<b>Funds of the Charity</b>			
Unrestricted funds		418,024	418,413
<b>Total funds</b>	12	<b>418,024</b>	<b>418,413</b>

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies'

Approved by the board on 13/3/22 and signed on their behalf by:

Name:  ANGELA ROBERTS  
Trustee

## Centre for Animals and Social Justice

### Notes to the Accounts

For the year ended 30 June 2021

#### 1 Accounting Policies

##### (a) Basis of preparation

Centre for Animals and Social Justice is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

##### (b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Legacies are treated as income when they are received, or on a receivable basis for all individual legacies which have been notified prior to the accounting reference date and become capable of financial measurement prior to the sign off of the accounts.

##### (c) Expenditure and liabilities

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the Accounts - continued  
For the year ended 30 June 2021

**1 Accounting Policies - continued**

**(d) Tangible fixed assets**

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

**(e) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**(f) Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

**(g) Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**(h) Fund accounting**

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

**(i) Pensions**

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**(j) Operating lease rentals**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Centre for Animals and Social Justice

Notes to the Accounts - continued

For the year ended 30 June 2021

**2 Income from donations and legacies**

	<b>Unrestricted 2021</b>	Unrestricted 2020
	£	£
Donations	25,093	51,810
Gift aid	466	631
Legacies	24,581	126,298
	<b>50,140</b>	<b>178,739</b>

**3 Expenditure on charitable activities**

	<b>Unrestricted 2021</b>	Unrestricted 2020
Note	£	£
Staff Costs - salaries	4 20,000	20,000
Research project grants	5 28,837	-
Research materials	30	-
Computer expenses	177	162
Website costs	426	800
Fundraising expenses	115	115
Legal and professional fees (including payroll fees)	597	1,629
Independent examination fee	6 420	720
Bank charges	12	14
	<b>50,614</b>	<b>23,440</b>

**4 Staff Costs**

	<b>2021</b>	2020
	£	£
Salaries	20,000	20,000
Employer's National Insurance	1,545	1,563
Employer's allowance	(1,545)	(1,563)
	<b>20,000</b>	<b>20,000</b>

No employee received emoluments of more than £60,000. The average number of employees during the period was 1 (2020: 1).

**5 Research project grants**

	<b>2021</b>	2020
	£	£
UNSW Sydney - Understanding Global Animal Welfare Policy	28,837	-
	<b>28,837</b>	<b>-</b>

Notes to the Accounts - continued  
For the year ended 30 June 2021

**6 Fees to independent examiner's organisation**

	<b>2021</b>	2020
	£	£
Fee for independent examination	<u>420</u>	<u>720</u>
Other fees paid to Independent examiner's organisation for payroll	<u>88</u>	<u>125</u>

**7 Trustees and key management remuneration, benefits and expenses**

Trustees received no remuneration, benefits or expenses in the year except expenses paid in connection with their duties as volunteers (2020: £nil).

Key management, which comprises the trustees and the CEO received remuneration benefits totalling £20,000 (2020: £20,000).

The CEO is the partner of a trustee. To avoid conflicts of interest any proposed salary increases must be expressly approved by the second trustee Jeremy Chipperfield.

**8 Debtors**

	<b>2021</b>	2020
	£	£
Legacies receivable	23,251	-
Other debtors	164	174
	<u>23,415</u>	<u>174</u>

**9 Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Trade creditors	189	189
Accruals	420	780
	<u>609</u>	<u>969</u>

**10 Related party transactions**

Uncaged Limited donated £4,000 for unrestricted purposes in the year (2020: £20,300), and Uncaged Campaigns Limited donated £5,000 for unrestricted purposes in the year (2020: £12,000). Dan Lyons, key management, and Angela Roberts, a trustee, are the directors of these companies, and share control. The majority of the funding of these companies comes from donations and legacies from individuals, to support the same charitable purposes as this charity.

There have been no other related party transactions during the year that are not included above or in note 7.