

**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

### Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 – 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 11

## **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.

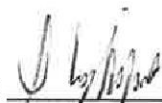
### **Independent examiner's statement**

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</b>	<b>Unrestricted</b>
		<b>Total</b>	<b>Total</b>
		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations and legacies	<b>2</b>	50,140	178,739
Investments		85	241
<b>Total income</b>		<b>50,225</b>	<b>178,980</b>
<b>Expenditure on:</b>			
Charitable activities	<b>3</b>	50,614	23,440
<b>Total expenditure</b>		<b>50,614</b>	<b>23,440</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>418,024</b>	<b>418,413</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:

Trustee



ANGELA ROBERTS

**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	<b>420</b>	720
Other fees paid to Independent examiner's organisation for payroll	<b>88</b>	125

**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
	<b>23,415</b>	<b>174</b>

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

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

**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.